Local. & Munl. (1895) Department.

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[Despatch Abstract.]

Administration Report.

Reviewing the----of the Salem Municipal Council for 1894-95.

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No. 1673 M., Local and Municipal, 19th October 1895.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper :—

From MUHAMMAD AZIZ-UD-DIN HUSAIN SAHIB, Bahadur, Ex-officio Chairman, Municipal Council, Salem, to the Chief Secretary to Government (through the Divisional Officer, Salem), dated Salem, 29th June 1895, No. 770.

I have the honour to report on the working of the Salem Municipality during the official year 1894–95.

2. *Administrative Changes.*—During the year under report there have been several changes in the administration of this municipality. M.R.Ry. W. Viraswami Aiyar Avargal, who held the office of Chairman for the last six years, vacated his seat on the 10th November 1894, and I took charge of the municipality on the 11th idem as ex-officio Chairman agreeably to the provisions contained in section 15 of the Municipal Act. Thus, for nearly seven and half months in the year, M.R.Ry. W. Viraswami Aiyar Avargal was in charge of the municipal administration and I, for the remaining four and half months; three of the official councillors and three of the non-officials were appointed by Government, one was re-appointed and eight councillors were appointed by election.

I.—Constitution of the Municipal Council.

3. On the 31st March 1895, the Municipal Council consisted of twenty members, the maximum sanctioned strength; of these five were officials and fifteen non-officials. Five Europeans and fifteen Natives (including four Muhammadans). Ten non-official councillors were elected by the rate-payers, while the rest were appointed by Government.

4. During the year under report two municipal elections were held on the 19th May 1894 and 23rd February 1895 to fill up eight vacancies caused by the termination of the period of appointment of eight elected councillors. The election in four wards was contested, but that in the fifth ward was not contested. The total number of registered voters in all the wards was 2,802. The number of voters who actually went to the poll was 1,237, which gives a percentage of 44·1.

5. The total number of meetings held during the year was 33 against 22 in the previous year, 20 were held during the seven and half months M.R.Ry. W. Viraswami Aiyar Avargal was in charge and 13 in the remaining four and half

months, during my tenure of office. The number of meetings adjourned for want of a quorum was three against five in the preceding year. The average attendance at each meeting is compared below with that of previous year :—

	1893–94.	1894–95.
Officials	1·6	2·5
Non-officials	8·4	6·5
	10·0	9·0

It is satisfactory to note that there has been a slight increase in the attendance of the officials. The falling off in the attendance of non-officials is due to the fact that, during the year under report, seven elected councillors vacated their seats on the 2nd February 1895, which were vacant for about two months until seven others were elected and their names gazetted.

II.—Receipts.

A.—Receipts from Taxation.

6. *Tax on Arts, &c.*—(*a*) *Arrear.*—The total amount of arrear demand at the beginning of the year was Rs. 3,458–7–0, of which Rs. 2,323–2–0 or 67·1 against 65·3 per cent. of the previous year was collected, Rs. 87–8–0 was remitted by the Council on appeal, and Rs. 544–7–0 was written off the accounts after due verification by the ward councillors. The balance outstanding at the close of the year was Rs. 503–6–0, of which the particulars are given below :—

	Rs.	A.	P.
1889–90	25	0	0
1890–91	40	14	0
1891–92	80	8	0
1892–93	142	8	0
1893–94	214	8	0
Total ..	503	6	0

Of this sum Rs. 211 is covered by the prosecutions made before the Bench of Magistrates, Salem, as specified in the margin. Rs. 83–6–0 has been subsequently collected and steps have been taken to adjust the balance as soon as possible. This amount has mostly to be written off as irrecoverable; but no proper verification having been previously made, it could not be so written off. Necessary verification is now being made through the councillor as to the amount being really irrecoverable. It will be eliminated from the accounts as soon as the verification is completed.

	Number of prosecutions filed.	Amount involved. Rs.	A.	P.
June 1893 ..	9	26	8	0
August ,, ..	8	10	0	0
November ,, ..	1	12	0	0
January 1894 ..	1	12	0	0
February ,, ..	1	3	0	0
March ,, ..	12	46	8	0
May ,, ..	1	1	0	0
June ,, ..	1	1	0	0
July ,, ..	1	1	0	0
October ,, ..	1	3	0	0
November ,, ..	1	50	0	0
January 1895 ..	1	1	0	0
March ,, ..	3	3	0	0
April ,, ..	8	14	0	0
May ,, ..	2	2	0	0
June ,, ..	1	25	0	0
Total ..	52	211	0	0

7. (*b*) *Current.*—The arts-tax registers were revised during the year under report by M.R.Ry. W. Viraswami Aiyar Avargal. The current demand, as originally assessed by the Chairman, was Rs. 12,446; of this Rs. 422–8–0 was remitted by the Council on appeal. The finally-settled demand was Rs. 12,023–8–0, which

shows a net increase of Rs. 303 as compared with that of last year. The amount collected was Rs. 10,467 or 87·0 against 80·5 per cent. of the previous year; the balance left uncollected at the close of the year was Rs. 1,556–8–0; of this Rs. 1,070–8–0 is covered by deposits made by appellants whose appeals have since been disposed of after the close of the year, Rs. 68 is covered by prosecutions before the Bench of Magistrates as per margin and Rupees 174–8–0 has been collected subsequently and steps have been taken to clear off the balance as early as possible. I consider that the assessments in all the divisions, except Gogai and Ponnammapett (E and I divisions), are fair. In Gogai and Ponnammapett, where a large number of weavers live, there is scope for increase, and this matter will receive attention, now that the arts-tax is being revised for the year 1895–96. The season in Salem has not been good for the past few years, in consequence of which cloth trade has, to a certain extent, suffered. At all events it has not improved. With an improvement in the season there will be an improvement in cloth trade and in the condition of the weavers, when better receipts under this head may perhaps be expected.

	Number of prosecutions filed.	Amount involved. Rs.
November 1894	1	3
January 1895	1	1
February ,, ...	8	25
March ,, ...	3	5
April ,, ...	8	14
May ,, ...	10	20
Total ..	31	68

8. The tax on arts is levied from all classes of the schedule. The number of persons assessed under each class of the schedule and the aggregate amount of the assessment under each class are noted below :—

Class.	No.	Amount. Rs.	A.	P.
I	1	100	0	0
II	29	1,412	0	0
III	60	1,462	8	0
IV	161	1,836	0	0
V	229	1,320	0	0
VI	784	2,301	0	0
VII	20	40	0	0
VIII	3,554	3,552	0	0
Total ..	4,838	12,023	8	0

The incidence per head was Rs. 2–7–9 against Rs. 2–9–2 of the previous year.

9. *Tax on Buildings*—(*a*) *Arrears.*—The arrears of tax on buildings outstanding at the commencement of the year amounted to Rs. 6,450–15–0; of this sum Rupees 5,896–6–6 was realized, Rs. 37–12–4 was remitted by the Council on appeal, &c., and Rs. 133–2–6 was written off the accounts, the defaulters concerned being paupers and, in some cases, the houses having become ruined. The balance at the close of the year was Rs. 383–9–8 as detailed below :—

	Rs.	A.	P.
1888–89	0	15	0
1889–90	19	14	0
1890–91	18	1	0
1891–92	58	2	0
1892–93	78	15	0
1893–94	207	10	8
Total ..	383	9	8

The percentage of collections on arrear demand was 91·3 against 85·8 of the previous year. Of this sum Rs. 81–4–0 is covered by the prosecutions before the Bench of Magistrates, Salem, as noted in the margin. Rs. 95–8–11 has been realized subsequently and steps have been taken to adjust the balance as soon as possible. The explanation given in paragraph 6 *supra* applies to the arrears under this head also.

		Number of prosecutions instituted.	Amount. Rs.	A.	P.
March	1892	1	1	3	0
July	„	1	3	14	0
September	„	2	9	10	0
June	1893	8	12	13	0
July	„	1	0	10	0
August	„	3	6	9	0
February	1894	1	0	5	0
May	„	1	0	12	0
August	„	1	1	3	0
October	1894	1	1	8	0
November	„	1	0	8	0
December	„	6	5	4	0
March	1895	4	14	6	0
April	„	3	4	13	0
May	„	9	17	14	0
	Total	43	81	4	0

10. (*b*) *Current.* — The house-tax registers were also revised during the year under report. The current demand, as originally fixed by the Chairman, was Rs. 19,459–8–0; of this Rs. 18–7–0 was remitted by the Council on appeal. The demand finally settled was Rs. 19,441–1–0 which shows a net increase of Rupees 557–10–0 over that of last year. The collections amounted to Rs. 18,284–12–3, the percentage being 94·0 against 71·0 of the previous year; Rs. 43–9–9 was remitted by the Chairman on account of vacant houses under section 72. The balance outstanding at the close of the year was Rs. 1,112–11–0; of this balance again Rs. 381–12–0 has subsequently been realized, Rs. 104–3–0 has been covered by the prosecutions filed before the Bench of Magistrates as noted in the margin. Rs. 246–3–0 has been covered by deposits made by the appellants whose appeals have since been disposed of after the close of the year, and steps have been taken for the adjustment of the remainder as early as possible; 9,914 houses were assessed to the tax on buildings out of a total number, according to the census of 1891 of 12,815; the total number of houses on the municipal registers out of the number according to the census of 1891 being 10,845. The incidence per house was Rs. 1–15–4 against Rs. 1–15–3 of the previous year.

		Number of prosecutions instituted.	Amount. Rs.	A.	P.
February	1895	2	3	15	0
March	„	6	12	11	0
April	„	22	35	10	0
May	„	25	51	15	0
	Total	55	104	3	0

11. *Tax on Lands*—(*a*) *Arrears.*—The arrear demand at the beginning of the year was Rs. 994–8–0, of which Rs. 782–5–4 or 79·6 against 74·3 per cent. of the previous year was collected; Rs. 3–2–4 was remitted by the Council on appeal, Rs. 40–9–3 was written off the accounts as irrecoverable. The balance outstanding at the close of the year was Rs. 168–7–1, the particulars of which are noted below; out of this balance Rs. 59–2–6 has subsequently been collected, Rs. 23–0–2 is covered by prosecutions filed before the Bench of Magistrates as noted in the margin, and steps have been taken to clear off the arrears as early as possible:—

	Number of prosecutions instituted.	Amount. Rs.	A.	P.
March 1895	3	13	9	5
April „	3	4	1	1
May „	6	5	5	8
Total	12	23	0	2

	Rs.	A.	P.
1890–91	11	5	2
1891–92	10	12	5
1892–93	32	4	11
1893–94	114	0	7
Total	168	7	1

12. (*b*) *Current.*—The lands liable to taxation within the municipal limits have been thoroughly surveyed and the registers thoroughly revised during the year 1893–94. 1,572·76 acres of land have been assessed at Rs. 1,313–9–9, which is the demand finally settled for the year. The collections amounted to Rs. 1,027–14–11, the percentage being 78·2 against 37·3 of the previous year. The balance outstanding at the close of the year was Rs. 285–10–10; of this sum, Rs. 96–5–6 has subsequently been collected and Rs. 75–6–9 is covered by the prosecutions before the Bench of Magistrates as noted in the margin, and steps have been taken to adjust the balance at an early date. The question of assessing these lands on the annual rental value for the current year is under the consideration of the council.

		Number of prosecutions instituted.	Amount. Rs.	A.	P.
March	1895	4	18	1	9
May	„	6	57	5	0
	Total	10	75	6	9

13. A statement showing the demand, collection and balance under all items having fixed demand is prepared and forwarded every month to the Collector for his information.

14. On the 11th November 1894 when I took charge of the office of Chairman, I found that only Rs. 3,812–4–4 under current demand and Rs. 7,360–1–3 under arrears had been collected under the three heads of important taxes, viz., tax on arts, tax on buildings and tax on lands, out of Rs. 43,682–0–9. I had to collect the rest—*vide* the subjoined statement:—

Taxes.	Net demand. Arrears.	Current.	Total.	Collections up to 10th November 1894. Arrears.	Current.	Total.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Tax on arts	3,458 7 0	12,023 8 0	15,481 15 0	1,791 7 6	2,377 0 0	4,168 7 6
2. „ on buildings ..	6,450 15 0	19,441 1 0	25,892 0 0	5,020 1 0	1,430 9 0	6,450 10 0
3. „ on lands	994 8 0	1,313 9 9	2,308 1 9	548 8 9	4 11 4	553 4 1
Total ..	10,903 14 0	32,778 2 9	43,682 0 9	7,360 1 3	3,812 4 4	11,172 5 7

Taxes.	Collections from 11th November 1894 to 31st March 1895. Arrears.	Current.	Total.	Total collections. Arrears.	Current.	Total.	Amount remitted and written off.	Balance on the 31st March 1895.
	8	9	10	11	12	13	14	15
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Tax on arts ..	531 10 6	8,090 0 0	8,621 10 6	2,323 2 0	10,467 0 0	12,790 2 0	631 15 0	2,059 14 0
2. „ on buildings.	876 5 6	16,854 3 3	17,730 8 9	5,896 6 6	18,284 12 3	24,181 2 9	214 8 7	1,496 4 8
3. „ on lands.	233 12 7	1,023 3 7	1,257 0 2	782 5 4	1,027 14 11	1,810 4 3	43 11 7	454 1 11
Total ..	1,641 12 7	25,967 6 10	27,609 3 5	9,001 13 10	29,779 11 2	38,781 9 0	890 3 2	4,010 4 7

From the above statement it will be observed that a sum of Rs. 27,609–3–5 or 63·2 per cent. of the aggregate demand under these three heads has been realized during the last four-and-a-half months of the year.

15. *Tax on Vehicles with Springs and tax on Animals and Carts without Springs.*—The increase as compared with the actuals of last year under these items was mostly due to better supervision exercised over this branch this year than in the previous year. The sanitary inspectors were strictly ordered by me to bring to notice all unlicensed carts and animals, and I was so much impressed with the necessity of having a separate agency for detecting cases of evasions to take out licenses under this head, that I proposed to Government in the budget for 1895–96 the desirability of

employing a separate detecting and prosecuting inspector for the purpose. Government was pleased to sanction my proposal in G.O., Mis. No. 697 M., dated 25th April 1895, and since then excellent work is being done and much loss of municipal revenue averted. Registers have been maintained showing the vehicles, animals, &c., chargeable.

16. *Coercive Processes.*—The number of warrants of all kinds issued during the year was 4,566 against 13,480 in 1893–94; adding to this the unexecuted warrants of 1893–94, the total was 7,213, of which 6,210 were executed and cancelled within the year, leaving 1,003 to be disposed of in the current year; a greater part of this number has since been disposed of. The total amount covered by the warrants issued during the year was Rs. 9,094–5–6 against Rs. 23,271–4–11 in 1893–94 and the amount recovered was Rs. 10,896–15–9; property was sold in 11 cases against 52 in the previous year and Rs. 10–14–9 realized. The number of prosecutions instituted during the year was 530 against 1,069 in 1893–94. The duty of executing the warrants was assigned to the bill-collectors themselves. The fall in the number of processes issued this year will not, I hope, be unfavourably viewed. It is mainly due to the strict supervision exercised over the bill-collectors, who were made to send daily reports of progress in collections which were very strictly reviewed. There was therefore no necessity to have recourse to the issue of a large number of warrants, the collections having been brisk even without them. Whenever the bill-collectors grew lax I stirred them up by undertaking the collections myself.

17. *Tolls.*—Tolls are levied at three-fourths of the maximum rates. There are fifteen toll-gates which were leased out to contractors during the year under report. The collections credited to Municipal funds after deducting the local fund share due to the district board amounted to Rs. 7,999–1–10 against Rs. 7,840–10–6, the actuals of 1893–94. The increase was due to the higher bids offered at the time of sale of the farms. The current gross demand under tolls (excluding the amount of interest of Rs. 73–14–1 realized) was Rs. 9,925, the whole of which was realized. The one-fifth share of tolls due and paid to the District Board, Salem, amounted to Rs. 1,985 (excluding the amount of interest).

18. *Incidence of Taxation.*—The total income from taxation was Rs. 52,504–11–9 including and Rs. 44,505–9–11 excluding tolls. The average incidence per head of the population was As. 12–5 in the former and As. 10–6 in the latter case, against As. 11–8 and As. 9–9, respectively, in 1893–94. The incidence for the Presidency in 1893–94 was As. 13–3 and As. 9–10.

B.—Miscellaneous Receipts.

19. *Avenue Receipts.*—Under this head the amount collected was Rs. 165–11–0 against the revised estimate of Rs. 180 and Rs. 502–9–1, the actuals of 1893–94. The decrease was due to the very low bids offered at the time of sale of the avenue produce, which was very poor in the year.

20. *Sale-proceeds of Night-soil, Street Refuse, &c.*—The realizations under this head amounted to Rs. 300–8–4 against the revised estimate of Rs. 150 and Rupees 284–8–0, the actuals of 1893–94. The increase is chiefly due to the fact that the collection of sweepings of A and B Divisions of the town was leased out to a contractor for Rs. 165. This system will be tried in the other parts of the town also in the current year.

21. *Fees from Educational Institutions.*—The receipts under this head amounted to Rs. 7,971–15–11 against the revised estimate of Rs. 7,700 and Rs. 7,743–8–5, the actuals of 1893–94. The number of boys in the Municipal College and other schools during the year under report was greater than that of last year. This accounts chiefly for the increase.

22. *Income from Markets.*—At the meeting of the municipal council held on the 15th February 1894, it was resolved by the council that all the municipal markets should be taken up under municipal management during the year under report, as

no bids for them were offered above the upset price. The amount of Rs. 2,245–9–6 actually collected has therefore been taken as the current demand for the year under report. The arrear demand under this head was Rs. 405–11–6, the whole of which has been realized. There are at present four markets as in the previous year. These have been frequently used by the public and are kept clean and in good order. The question of the site to be acquired for the Jubilee Market proposed to be constructed to the west of the taluk cutcherry is still under the consideration of the District Board, Salem. The total receipts from the four markets above referred to amounted to Rs. 2,675–11–3. Deducting expenditure on construction, repairs, maintenance and establishment and contingencies, which amounted to Rs. 617–12–3, the net income from markets was Rs. 2,057–15–0.

23. *Income from Slaughter-houses.*—The current collections under this head amounted to Rs. 2,035–6–0. The arrear demand under this head amounted to Rupees 202–8–0, the whole of which was realized. There are at present five slaughter-houses, all of which were managed departmentally during the year under report, for the reasons set forth in paragraph 22, *supra*.

24. *License-fees.*—The receipts under this head amounted to Rs. 1,339–4–5 against the budget grant of Rs. 1,100 and Rs. 963–6–9, the actuals of last year. The increase was due to the fact that the arrears of last year were realized during the year under report by prosecution before the Bench of Magistrates, Salem, and strict supervision exercised.

25. *Cart-stand Fees.*—The current demand under this head amounted to Rs. 1,375, the whole of which was realized. The total receipts amounted to Rs. 1,406–10–4 against the revised estimate of Rs. 1,380 and Rs. 1,348–9–0, the actuals of 1893–94. The increase was due to the fact that higher bids were offered at the time of sale of the municipal cart-stand.

26. *Fines under Municipal and other Acts.*—Rs. 1,309–14–7 was realized under this head against the budget grant of Rs. 820 and Rs. 593–13–10, the actuals of 1893–94.

27. *Grants and Contributions from Government—(i) Education grants for Buildings.*—The sum of Rs. 1,480 provided in the budget and revised estimates under this head was not drawn as the payment for the repair and improvement of the Shevapett town school-house is under consideration and a copy of the proceedings of the Head-quarters Deputy Collector, Salem, awarding Rs. 2,700 as compensation on account of the Salem Town school-house has been received after the closing of the year. The building acquired under the Act will be taken possession of and the grant will be drawn in the usual course in the current year.

28. *Grants for Municipal Schools.*—During the year under report the scale of the salary grant of some of the teachers of the Salem College was reduced by the Director of Public Instruction, Madras. The income under this head therefore amounted to Rs. 2,261–15–8 as compared with Rs. 2,324–0–2, the actuals of last year.

29. *Grants from Local Funds—(ii) Medical.*—The realization under this head amounted to Rs. 1,155–3–10 against Rs. 2,200, the actuals of last year, which includes the arrears of previous years.

30. *Private Scavenging.*—The number of houses served by the private scavenging agency on the last day of the year was 551; the amount of fees collected was Rupees 608–10–9 and the charges incurred were Rs. 723–13–2, against Rs. 531, Rs. 622–15–9 and Rs. 708, respectively, in 1893–94. The system has been in force in all the divisions of the town except E. The current demand under this head amounted to Rs. 627–6–9, of which Rs. 608–10–9 was collected. The balance at the close of the year was Rs. 18–12–0, which has since been realized. There is much scope for improvement in this branch. I have appointed Mr. Boalth as Scavengering Inspector and hope that better work will be turned out.

31. *Opening Balance, &c.*—The year opened with a credit balance of Rupees 11,297–12–4, and the current receipts amounted to Rs. 75,290–11–4 against Rupees 69,520 and Rs. 80,130, respectively, anticipated in the budget and revised estimates of the year and Rs. 72,147–5–5, the actuals of 1893–94. The increase as compared

with the last year is mainly due to the increase in the amount realized under the tax on buildings and lands, school-fees, income from markets and slaughter-houses, license fees and fines.

III.—Expenditure.

32. The total expenditure amounted to Rs. 74,199–9–1 against Rs. 82,050 anticipated in the revised estimate and Rs. 67,797–9–1 incurred in 1893–94. It was distributed among the several grants as noted below :—

—	1893–94.	1894–95.	Percentage for 1894–95.
	Rs. A. P.	Rs. A. P.	
Grant I, Public Works	14,609 11 3	17,211 11 0	23·2
Do. II, Education	17,313 1 8	18,975 2 8	25·6
Do. III, Sanitation and Medical Services	24,727 5 2	25,625 5 6	34·5
Do. IV, Lighting and Miscellaneous Municipal purposes	5,518 4 0	6,433 12 7	8·7
Do. V, Supervision	5,426 11 0	5,254 1 4	7·1
Advances and Refunds	202 8 0	699 8 0	0·9
Total ..	67,797 9 1	74,199 9 1	100·0

The net increase as compared with the figures of 1893–94 occurs mainly under Grants I, II, III and IV.

33. *Grant I, Public Works*—* (1) *New Works*—(*a*) *Communications.*—The expenditure under this head amounted to Rs. 1,255–6–6 against the budget and revised estimate of Rs. 2,500. The decrease was chiefly due to the fact that no expenditure was incurred towards the improvement and widening of lanes and streets in certain parts of the town for which a provision of Rs. 1,000 had been made in the budget. The opening of a lane in the Salem Bazaar street, with a view to improve the private scavenging system, is still under the consideration of the council. During the year under report a causeway near the Fischer anicut has been built at a cost of Rs. 1,255–6–6.

	Rs. A. P.
* Amount spent up to 10th November 1894	....
Amount spent from 11th November 1894 to 31st March 1895	1,255 6 6
Total ..	1,255 6 6

34. (*b*) *Buildings.*—The charges incurred under this † head amounted to Rupees 7,916–9–11 against the revised estimate of Rs. 13,120. The decrease was chiefly due to the following causes :—

(1) Improvement of the Shevapett school-house for which a provision of Rs. 1,373 was made, though completed, was not paid for within the year, the work not having been carried out according to the estimate.

	Rs. A. P.
† Amount spent up to 10th November 1894	1,022 2 5
Amount spent from 11th November 1894 to 31st March 1895	6,894 7 6
Total ..	7,916 9 11

(2) Messrs. Raju and Co. were able to supply only two zinc sheet latrines, though they were asked to supply sixteen latrines of that kind before the close of the year.

(3) The mud wall latrine on the line road in Gogai was not considered necessary by the council. The iron latrines already received will be put up as soon as the municipality is put in possession of the sites which have been acquired under the Act. The sample latrine supplied by Messrs. Raju and Co., Madras, has been approved by the Sanitary Engineer and the municipal council at its meeting held on the 24th October 1894. The people are not now generally in favour of these latrines. It is therefore desirable to give a trial to the three latrines supplied by Messrs. Raju and Co., first, before purchasing more latrines of the kind ; otherwise the money spent on them will be a mere waste. During the year under report four mud-wall latrines were improved and rebuilt at Ammapett.

35. *Drainage.*—The consideration of the scheme for the drainage of this town is postponed *sine die* by the Sanitary Engineer to Government. This is a misfortune to the town, considering the insanitary condition of the drains and the unbearable stench arising from them. In this connection, I beg to invite the attention of Government to paragraph 2 of the Deputy Sanitary Commissioner's inspection notes embodied in G.O., No. 693 M., dated 25th April 1895.

36. *Water-supply.*—The provision of Rs. 110 made in the revised estimate under this head for a well for the Paraiyas of J Division was not spent, as it appeared that the site selected was rocky and a trial well has been ordered.

37. (2) *Repairs*—(*a*) *Communications.*—The expenditure on the repair of the town roads was Rs. 3,997–10–9 against the revised estimate of Rs. 4,000 and Rupees 4,054–3–4, the actuals of 1893–94. The percentage of expenditure on the net income from tolls was 49·9 against 51·7 in 1893–94. With regard to the general condition of the roads in the town, the remarks of the Deputy Sanitary Commissioner, who inspected the town in December 1894, are quoted below :—

	Rs. A. P.
Amount spent up to 10th November 1894	2,269 15 4
Amount spent from 11th November 1894 to 31st March 1895.	1,727 11 5
Total ..	3,997 10 9

"There are said to be 45 miles of roads under this municipality. The main roads and streets are in good order, but the smaller bye-streets and lanes are very much out of repair . . ."

The repairs of smaller streets and lanes no doubt deserve a greater attention, and necessary provision has been made in the budget for 1895–96.

	Rs. A. P.
Amount spent up to 10th November 1894	531 8 6
Amount spent from 11th November 1894 to 31st March 1895.	386 14 4
Total ..	918 6 10

38. (*b*) *Buildings.*—The repair and tarring of some of the municipal latrines and other buildings were found necessary and urgent. The expenditure under this head, therefore, amounted to Rs. 918–6–10 against the revised estimate of Rs. 1,030.

39. (*d*) *Water-supply*—(*i*) *Repairs to Works, &c.*—The travellers' bungalow well and the well at Ammapett have been repaired and most of the municipal wells have been provided with pulleys. The charges under this head, therefore, amounted to Rs. 543 against the budget grant of Rs. 100 and the revised estimate of Rs. 520. Towards the close of the year the scarcity for water was very much felt throughout the town, and several wells and the Arisipoliem tank were deepened and repaired at the commencement of the current year.

	Rs. A. P.
Amount spent up to 10th November 1894	474 8 4
Amount spent from 11th November 1894 to 31st March 1895.	68 7 8
Total ..	543 0 0

40. *Tools and Plant and other Stores.*—The expenditure under this head amounted to Rs. 232–8–0 against the budget grant of Rs. 200. During the year under report a supply of new furniture was purchased. This accounts for the increase as compared with the expenditure of 1893–94, which amounted to Rs. 196–1–11.

41. *Grant II, Education*—(1) *Training Schools.*—During the year under report four teachers were under training—one Hindu and one Muhammadan in the Government Training School, Salem, one Muhammadan in the Muhammadan School, Triplicane, and another Hindu, the second assistant of the Salem College, in the Teachers' College, Saidapet, on a stipend of Rs. 40 per mensem for nearly 10½ months. The amount expended under this head was Rs. 628–10–0 against the budget grant of Rs. 700 and Rs. 253–11–10, the actuals of 1893–94.

42. *Municipal Schools on Salary System*—(*a*) *Establishment.*—The expenditure under this head amounted to Rs. 12,123–12–11 against the revised estimate of

Rs. 12,140. The First Assistant's place in the Salem College and of two assistant masters in the town school were vacant for some time during last year. This accounts for the decrease as compared with the actuals of last year, which amounted to Rs. 11,193–5–6. The number of pupils on the rolls of the Salem College on the 31st March 1895 was 267 against 253 at the close of 1893–94. The results of the public examinations are compared with that of the previous year as shown below :—

	1893–94.		1894–95.	
	Number of pupils sent up and examined.	Passed.	Number of pupils sent up and examined.	Number passed.
1. First in Arts	15	6	8	1
2. Matriculation	21	7	19	4
3. Seventh Standard or Lower Secondary examination	21	12	26	17

The poor results in the public examinations are probably due to the factious spirit that was rife in the Municipal College. The First Assistant M.R.Ry. Srinivasa Sastri, B.A., and the Fourth Assistant M.R.Ry. Ramasesha Aiyar, B.A., have since resigned. The introduction of new blood will, it is hoped, tend to improve the internal management and discipline of the college. The net cost of the Salem Municipal College as compared with 1893–94 was as follows :—

	1893–94.			1894–95.		
	Rs.	A.	P.	Rs.	A.	P.
Charges	9,340	6	9	10,383	5	3
Deduct—						
Receipts—						
Provincial grants	2,290	0	0	2,183	4	1
School-fees, &c.	5,973	4	6	6,045	2	6
Total ..	8,263	4	6	8,228	6	7
Net cost ..	1,077	2	3	2,154	14	8

43. *Salary-result System Schools—Fixed Payments.*—The expenditure under this head amounted to Rs. 2,856–3–5 against the revised estimate of Rs. 2,880, and Rs. 2,492–4–2, the actuals of 1893–94. During the year under report, the scale of establishment was revised and two additional teachers were entertained for the two new schools opened for Panchamas from July last. This accounts chiefly for the increase as compared with the charges of 1893–94. There are fifteen schools on this system against thirteen in the previous year. Of these, four are purely Muhammadan schools and two are Panchama schools.

44. *Result Grants to Salary result System Schools.*—The outlay under this head amounted to Rs. 948–12–9 against the revised estimate of Rs. 700 and Rs. 865–15–7, the actuals of 1893–94. During the year under report two schools were newly opened as noted in paragraph 43 *supra* and all the other schools did well in the annual grant examination and earned more grants than in the previous year, and under the new Grant-in-aid Code grants were paid to the backward classes at 50 per cent. higher than others. This accounts chiefly for the large increase of outlay as compared with that of last year. The result grants are paid at 75 per cent. of the amount earned as in the previous year.

45. *Result Grants to Aided Schools.*—The number of schools at the commencement of the year was eighteen. Four schools were newly opened and one was closed during the year before the grant examination. The number of schools on the last day of the year was 21. Of the 22 schools that were registered for examination, 21 were examined against 19 in the previous year. The amount of grants paid to them was Rs. 734–1–0 against the revised estimate of Rs. 750. The result grants are paid to aided schools at the maximum rates.

46. (6) *Inspection—(b) Municipal Inspectors.*—There is a supervisor on a salary of Rs. 20 per mensem to supervise the Municipal Primary schools in the town. His work during the year under report was on the whole fair.

47. (7) *Miscellaneous—(b) Common Gymnasium—(i) Establishment.*—The outlay under this head amounted to Rs. 115–0–11 against Rs. 74–13–5, the actuals of last year. The increase as compared with the charges of last year was due to the fact that during the year under report, the common gymnastic instructor has been employed throughout the year, whereas in 1893–94 he was entertained only from July 1893.

48. The total expenditure on education was Rs. 18,975–2–8; deducting income from provincial grants Rs. 2,446–3–0, and school-fees, &c., Rs. 7,972–0–11, total Rs. 10,418–3–11, the net cost was Rs. 8,556–14–9. The percentage of net expenditure on education to total income from taxation and other revenue apart from taxation except school-fees (Rs. 62,725) was 13·6 against 11·6 in 1893–94. A copy of the statements prescribed in G.O., No. 885 L., dated 15th April 1891, and received from the Assistant Inspector of Schools, Eighth Division, is herewith submitted.

49. *Grant III, Sanitation and Medical Services*—(1) *Hospitals and Dispensaries—(a) Establishment.*—The outlay under this head amounted to Rs. 2,316–6–0 against Rs. 2,026–14–6, the actuals of last year. During the year under report an extra third-class hospital assistant on a salary of Rs. 25 per mensem has been entertained. The additional compounder and the midwife were working throughout the year. These facts chiefly account for the increase as compared with the actuals of 1893–94.

50. (*b*) *Medicines and Supplies.*—The charges under this head amounted to Rupees 1,648–8–2 against the revised estimate of Rs. 1,350 and Rs. 1,269–2–9, the actuals of the year 1893–94. As there was some delay in the receipt of the supply of medicines from Messrs. Burgoyne Burbidges and Co., London, certain medicines had to be purchased from the local fund reserve stock. Import duty and cost of exchange had also to be paid for the medicines supplied by the above firm. These facts chiefly account for the increase as compared with the revised estimate and the actuals of 1893–94.

51. (*c*) *Diet of Patients and (d) Sundries and Contingencies.*—Owing to the decrease in the number of in-patients treated in the municipal hospital, Salem, during the year under report, the charges under these two heads were less than the revised estimate and the actuals of 1893–94.

52. The total expenditure of the hospitals and dispensaries was Rs. 6,033–13–0 against the revised estimate of Rs. 6,180 and Rs. 5,569–15–10, the actuals of 1893–94. The following statement shows the number of in and out patients treated in the municipal hospital and the branch dispensary at Ammapett as compared with last year :—

	1893–94.	1894–95.
In-patients	537	420
Out-patients	33,609	36,466
Total ..	34,146	36,886

The amount of sale-proceeds and composition fees of medicines under the rules framed by the municipal council and approved by Government in its order No. 974 M., dated 27th September 1887, was Rs. 468–12–5 against Rs. 241–6–9 in 1893–94. A copy of the annual medical and sanitary report for 1894–95 of the District Medical and Sanitary officer, Salem, is herewith submitted. Arrangements are being made for the acquisition of a site required for the hospital assistants' quarters in the current year, with reference to G.O., No. 1005 L., dated 6th June 1894. During the year under report, a dispensary for gosha women was opened at the Salem fort by the District Board, Salem, and the supply of medicines to this dispensary has been obtained from the municipal hospital.

53. *Midwife.*—The midwife attached to the municipal hospital, Salem, has attended 43 cases against 12 in 1893–94. At the meeting of the Municipal Council of Salem

held on the 26th April 1894, it has been resolved to pay her on the salary-result system, her pay being Rs. 10 per mensem with one rupee for every case of labour attended by her outside the hospital from 1st June 1894.

54. *Medical Training of Women.*—As stated in the last year's report, no action was taken by the municipal council towards the training of female medical practitioners during the year under report.

55. *Vaccination.*—The number of vaccine operations performed during the year under report is compared below with that of the previous year :—

—	1893–94.		Total.	1894–95.		Total.
	Successful.	Unsuccessful.		Successful.	Unsuccessful.	
Number of vaccinations performed by the medical subordinates ..	20	..	20	4	3	7
Number of vaccinations performed by municipal vaccinators	2,532	83	2,639	3,126	6	3,147
Total ..	2,552	83	2,659	3,130	9	3,154

The average cost of each successful operation performed by the municipal vaccinators was As. 2–1 against As. 3–7 in 1893–94. All the operations were performed with glycerine paste which is obtained from the district board depôt opened at Salem. The number of prosecutions instituted for failure to have children vaccinated was 270 against 217 in 1893–94. A copy of the birth register is furnished to all the vaccinators in each month.

56. *Registration of Births and Deaths*—(*b*) *Contingencies.*—The charges under this head amounted to Rs. 117–3–6 against the budget estimate of Rs. 60 and Rs. 46–10–0, the actuals of 1893–94. The increase was due to the fact that during the year under report arrears of house-rent of the office of the registrar of births and deaths were paid, printing work executed and furniture supplied to the registrars. The number of births and deaths registered during the year under report is compared below with that of the previous year :—

—	Births number registered.	Rate per mille.	Deaths number registered.	Rate per mille.
1893–94	2,582	38·1	2,145	31·6
1894–95	2,565	37·8	1,433	21·1

The number of prosecutions instituted for failure to register births and deaths was 29 against 43 in 1893–94. The particulars and causes of deaths are shown below :—

	1893–94.	1894–95.
Cholera	421	37
Small-pox	18	..
Fevers	664	500
Dysentery and diarrhœa	120	50
Other causes	922	846
Total ..	2,145	1,433

57. *Conservancy, Road-Cleaning and Road-Watering*—(*a*) (i) *Establishment.*—The expenditure under this head amounted to Rs. 11,357–2–5 against Rs. 10,968–13–9, the actuals of 1893–94. The increase was chiefly due to the fact that one of the sanitary inspectors was sent to Madras for being trained in the Medical College and the consequent charges thereon, agreeably to G.O., No. 1914 M., dated 10th December 1894. The sanitary condition of the town was on the whole satisfactory.

58. (ii) *Other charges, such as purchase or hire of carts, &c.*—The outlay under this head amounted to Rs. 5,489–15–7 against the budget grant of Rs. 5,460 and Rs. 5,376–0–1, the actuals of last year. The increase was chiefly due to the fact that during the year under report three air-tight iron night-soil carts and necessary materials required for the preparation of about 50 dust-bins were purchased.

59. *Cholera Charges.*—The amount of charges incurred under this head was Rs. 174–2–3 against the budget grant of Rs. 300, and Rs. 397–4–0, the actuals of 1893–94. Cholera was present at the beginning of the year in a sporadic form and scattered throughout all parts of the town. The disease gradually subsided and ceased altogether about the beginning of May 1894. But it broke out again in the middle of November and continued for about four months and ceased altogether in the middle of February 1895. The total number of attacks was 56 and deaths registered were 37 against 659 and 421, respectively, in 1893–94. The usual necessary precautions taken to check the progress of the disease are explained in the District Medical Officer's report, a copy of which is herewith submitted to Government. During the prevalence of cholera the affected localities were inspected by me and steps taken to check the disease. My thanks are due to Surgeon-Major D. F. Dymott and the Assistant Surgeon Mr. Gonsalves and M.R.Ry. P. S. Ganapati Aiyar Avargal, Treasury Deputy Collector and Municipal Councillor, for their valuable assistance in improving the sanitation of the town and the arrangements Dr. Dymott made for rendering medical aid during the prevalence of the epidemic. It will also be observed from the above report that in other respects also the town was free from any unusual sickness and the general health of the inhabitants was satisfactory. During the year under report, the town was inspected by the Inspector of Vaccination and Deputy Sanitary Commissioner, Madras.

60. *Grant IV, Lighting and Miscellaneous Municipal Purposes*—(i) *Lighting.*—The lighting of the town was carried on departmentally during the year under report as was done in the previous year. The drain cleaners attached to the establishment of flushing drains, &c., shown under Grant I, were attending to this work in addition to their own, the proportionate cost of their pay being debited to both the heads as usual. The total charges amounted to Rs. 2,856–1–3 against the revised estimate of Rs. 2,930 and Rs. 3,286–15–0, the actuals of 1893–94. The decrease as compared with the actuals of last year was chiefly due to the following causes :—In 1893–94, fifty new iron lamp posts, &c., and one iron drum were purchased, and arrears of contribution due to the District Board, Salem, were paid. The total number of new lights put up during the year under report was 62 and the total number in existence on the 31st March 1895 was 631 against 589 in 1893–94 ; this gives an average of 79 lamps to a square mile, the area of the municipality being eight square miles.

61. (ii) *Markets and Slaughter-houses.*—As already noticed above, all the municipal markets and slaughter-houses were managed departmentally during the year under report. The establishment for the same has been sanctioned by Government in G.O., Mis. No. 1592 M., dated 1st November 1894.

62. *Poor House.*—The following table shows the strength of the institution during the year as compared with 1893–94 :—

	1893–94.	1894–95
Number of patients remaining at the beginning of the year..	9	9
Do. admitted during the year	27	20
Do. discharged	23	15
Do. died	4	9
Do. remaining at the end of the year ..	9	5
Number of disabled paupers fed during the year	3,262	2,506

The total cost of this institution was Rs. 526–8–9 against the revised estimate of Rs. 620, and Rs. 591–3–2, the actuals of 1893–94 ; the small number of its inmates compared with the population of the town does not seem to justify the existence of the poor house and the expenditure incurred upon it.

63. *Travellers' Bungalow.*—The number of travellers who halted at the bungalow was 69 against 66 in 1893–94, and the rent realized from them amounted to Rs. 147

against Rs. 228–8–0 in 1893–94. The total charges of the bungalow including the cost of repair of the building, &c., were Rs. 324–11–5. The net cost to the municipality was Rs. 177–11–5. With reference to G.O., No. 564 L., dated 12th March 1891, I have to report that the condition of the bungalow is good and the necessary furniture and other articles have been supplied last year.

64. (9)(iv) *Compensation for Lands.*—A sum of Rs. 730 has been paid as compensation for the acquisition of land required for the purpose of a burial-ground with a view to close the one near the Fischer anicut against burials alone.

65. (v) *Other items.*—The outlay under this head amounted to Rs. 606–8–1 against the revised estimate of Rs. 600 and Rs. 591–0–8, the actuals of 1893–94. The details for the amount of outlay are noted below :—

	Rs.	A.	P.
Cost of gunpowder supplied, wadding expense of the gun and gunner's pay	160	10	0
Town crier's pay	41	14	0
Law charges	147	12	0
Rent paid for the building occupied by the literary society and for the land used for the slaughter-house at Ammapet	100	0	0
Painting and numbering houses and tin tickets	56	10	0
Land revenue assessment paid for the municipal lands	99	10	1
Total ..	606	8	1

66. *Grant V, Supervision and Management*—(*a*) *General Establishment*—(ii) *Inspection.*—The charges incurred under this head amounted to Rs. 332 against the budget estimate of Rs. 480 and Rs. 480, the actuals of 1893–94. M.R.Ry. W. Viraswami Aiyar Avargal vacated his office of Chairman on the 10th November 1894; since then no carriage allowance is paid. This accounts for the decrease as compared with the amount under the above two items.

67. (*d*) *Office Contingencies other than* (*b*)(ii).—The amount of expenditure under this head was Rs. 890–4–0 against the budget grant of Rs. 810 and Rs. 955–12–6, the actuals of 1893–94. The increase as compared with the former was due to the fact that during the year under report a large quantity of printing office forms, registers, &c., was executed. In 1893–94, furniture was purchased both for the office and the meeting room. This accounts for the decrease as compared with the actuals of 1893–94.

68. *Advances Recoverable.*—The subjoined table gives particulars of advances made and recovered during the year :—

	Rs.	A.	P.
Balance on the 31st March 1894	331	6	0
Advances made in 1893–94	722	0	0
Total ..	1,053	6	0
Advances recovered	112	4	0
Balance on the 31st March 1895 ..	941	2	0

IV.—Closing Balance, Debts, &c.

69. *Closing Balance.*—Deducting the total expenditure of Rs. 74,199–9–1 from the total receipts including the opening balance Rs. 86,588–7–8, the closing balance was Rs. 12,388–14–7. This amount, together with the deposit balance in cash, corresponded with the balance to the credit of the municipal fund in the Salem Huzur treasury as noted below :—

	Rs.	A.	P.
Balance of municipal fund as per statement II	12,388	14	7
Deposit balance in cash	5,659	12	11
	18,048	11	6
Add amount of uncashed cheques	3,743	2	5
Total ..	21,791	13	11
Deduct collections not remitted	536	8	9
Amount drawn from the treasury but not disbursed	28	9	2
	565	1	11
Balance in treasury as per Treasury Deputy Collector's letter, dated 17th April 1895, No. 1064-Accts.	21,226	12	0

70. *Municipal Accounts.*—During the year under report, the accounts of this municipality for the year 1893–94 were audited by M.R.Ry. P. Rajagopala Mudaliyar, Assistant Inspector of Local Fund Accounts. He found that the general result of the audit was on the whole satisfactory. The accounts for 1894–95 have not as yet been audited.

71. *General Remarks.*—A statement showing the excess expenditure over the sanctioned allotment for the year under certain items is herewith submitted. It is requested that the excess expenditure may be admitted; as most of the expenditure had to be incurred towards the close of the year, it was not possible to obtain sanction for the additional allotments required before the close of the year.

72. The delay in the submission of the report is due to the inefficiency of some of the subordinates of the municipal office who were not able to pick up information to be embodied in the report in time. They have been suitably punished.

73. A copy of the resolution of the council passing the report is herewith submitted.

Enclosure.

Annual Medical and Sanitary Report on the Salem Municipality for the year 1894–95.

Public Health.—Cholera was present at the beginning of the year in a sporadic form and scattered throughout all parts of the town; the disease gradually subsided and ceased altogether about the beginning of May. But about the middle of November it broke out again and continued to prevail till the end of January, when it showed signs of abatement and ceased altogether in the middle of February. During the year 56 attacks were reported, with a registered mortality of 37 cases.

During the prevalence of the disease the usual measures were adopted to prevent its progress; steps were taken to guard the water-supply; a police guard was placed over the river that flows through the town to prevent people taking water for drinking purposes. The town was divided into blocks and each hospital assistant attached to the municipality was told off to visit the affected houses and render all necessary aid to the sick; medicines and disinfectants were freely distributed. The wells, the water of which was found to be suspicious, were closed. Thus no effort was spared in the way of checking the progress of the disease.

In other respects the town was free from any unusual sickness and the general health of the inhabitants was satisfactory.

2. *Vital Statistics.*—The town is divided into three circles of registration and the registrars in charge of each division register the births and deaths. The total births and deaths registered during the year were 2,565 and 1,433 with a ratio of 37·88 and 21·16 per mille respectively.

3. *Sanitation.*—The main roads and streets have been kept clean and free from rubbish and there are a liberal number of dust-bins in use, but in the absence of sufficient latrine accommodation, the small streets and vacant spaces on the outskirts of the town are very freely used by the people for the purposes of nature and are consequently dirty at times and particularly so during the irrigation season when the people are unable to get out into the fields. There are in all 47 public latrines and 551 private latrines are said to be cleaned daily by the municipal agency. Although steps have been taken by the council to improve the latrine accommodation and to extend private scavengering still there remains much yet to be done in this direction. Nothing has yet been done regarding the drainage of the town as at present the scheme for improvement in this direction is being prepared by the Sanitary Engineer. There are numerous

cess-pools in the town which are mere holes dug in the ground. There is no system in cleaning these as it is done by the owners and at their convenience. In some parts the drains discharge on to the lanes or roads causing pools of mud and water which emit an intolerable stench and allow the sewage to soak away into the soil.

4. *Water-supply*.—Drinking water is obtained from the river and three public tanks and numerous private and public draw-wells. All these sources more or less failed at the latter part of the year and scarcity was very much felt. People have to go long way off for water and wait in groups for hours for a potful of water. The close proximity of cess-pools to wells renders the water suspicious. The river water which is used by some when available is highly contaminated as it flows through the town past places where dhobies wash; consequently the water-supply of this town is in every way considered to be highly dangerous and it is hoped that prompt measures will be taken at least in future to provide the town with a good supply.

5. *Vaccination*.—The hospital assistants attached to the hospital have not done any vaccination during the year, but the hospital assistant attached to the branch dispensary has done only four successful vaccinations. Compulsory vaccination in the town has worked very well and the vaccinators who are required to give a monthly fixed minimum leave no work to be done by the hospital assistants. The vaccinators employed by the municipality have performed 3,147 vaccinations, of which 3,126 were successful, 6 were unsuccessful and 15 were results not known. Their work is supervised by the Assistant Surgeon who is also in charge of the local fund depôt here. The council now obtains its supply of lymph from this depôt and the results are therefore satisfactory.

6. *Hospitals and Dispensaries*—(*a*) *Nature and sufficiency of accommodation*.—The municipality maintains a hospital and a dispensary. The hospital provides accommodation for 26 beds. The hospital consists of a separate building for out-patients—males and females separate—with dispensing and store-rooms; the hospital proper is divided into four wards, three of which are for males and one for females. Separate wards with two beds each for lying-in and caste patients are also available. In addition there are male and female latrines, operation room, cook-rooms, dead-house and a contagious disease shed. All the buildings are pucka built except the contagious disease shed which is of a temporary nature being roofed with thatch. The south-west corner of the newly-extended portion of the out-patient building has been screened to form into a room which is being used as a female dressing-room; at present there is no separate dressing-room for males but the north-west corner of the front verandah has been converted into a room by means of tatties and is being used as a male dressing-room. On the whole, the accommodation afforded by the buildings is sufficient. The branch dispensary is now located in a rented building and is very accessible. But the accommodation is insufficient and unsuitable, and consequently the recommendation to have a properly constructed building is repeated.

7. (*b*) *State of repair of buildings*.—The additional room to the out-patients' building which was under construction was completed during the year and taken into use for attending the female population that resort to the dispensary. The wards were white-washed during the year and the cholera shed was thoroughly re-thatched. In other respects the buildings were maintained in good condition.

8. (*c*) *State of repair of furniture*.—The hospital and the dispensary are well equipped and fitted with necessary furniture.

9. (*d*) *Number of patients treated as compared with previous years*.—The following table shows the total treated and average daily attendance for the past four years:—

Years.	Hospital.				Branch dispensary.	
	Number treated.		Average daily number.		Number treated.	Daily average number.
	In.	Out.	In.	Out.		
1891–92	460	21,223	14·60	129·32	..	..
1892–93	453	20,393	15·52	111·38	619	80·51
1893–94	537	21,139	16·20	120·80	12,470	112·31
1894–95	420	21,552	13·79	123 85	14,914	114·26

There was a decrease of 117 in-patients and a slight increase of 2,857 out-patients during the year as compared with the preceding year. The diminution is partly due to less prevalence of those diseases for which admission is usually sought; and partly to the fact that persons suffering from venereal diseases are now as much as possible treated as out-patients instead of being admitted into hospital as was formerly done.

10. (*e*) *Mortality and actual causes of it*.—Sixteen deaths were registered during the year from the following causes: phthisis 2, heart-disease 2, cirrhosis liver 2, injuries 3, periostitis 1, ague 1, diarrhœa 1, Bright's disease 2, and cholera 2.

11. (*f*) *Operations and results*.—Sixty-nine major operations with three deaths (crainotomy 1, removal of sequestra 1, and amputation, primary, 1) and 1,667 minor operations were performed.

12. (*g*) *Establishment whether sufficient and efficient*.—The establishments maintained both in the hospital and the dispensary are sufficient and efficient.

13. (*h*) *Midwives*.—The midwife attached to the hospital attended 43 cases of labour which is considered to be a small amount of work and she is now worked on the salary-result system. But the fact that there are other diplomaed midwives practising in the town is one of the chief causes of her short work.

14. (*i*) *If dispensaries for gosha women, &c., have been working, &c.*—A dispensary for gosha women was opened at Salem by the District Board on the 14th September 1894 and Apothecary Miss J. A. Greene is in charge. She attends the women and children who resort to the dispensary between the hours of 7 to 11 A.M. and 3 to 5 P.M., although the dispensary is intended more for gosha women. Others also receive treatment; and the supply of medicines is obtained from the municipal hospital. The building is a rented one and situated in the Fort surrounded by Muhammadan quarters. The dispensary is in its infancy which accounts for the poor daily average attendance, viz., 13·99.

There has not yet been time for the dispensary to be thoroughly appreciated and it is hoped that as the existence of the institution becoming better known to the people it will be more freely resorted to and the object of the Local Fund Board to make it useful and within the easy reach of the gosha population will be gained.

15. (*j*) *General Remarks*.—The Surgeon-General inspected the Municipal hospital, Salem on the 11th August 1894, and the tenor of his remarks is favourable.

He points out the necessity of quarters for a resident medical subordinate and recommends the erection of a permanent building with a kitchen, latrine and disinfecting shed or room for two cases of each of the contagious diseases, cholera, small-pox and septic diseases. He draws attention to the want of another window for the present kitchen of the municipal hospital and suggests that a caste female compounder be entertained for the dispensary in charge of the lady apothecary.

Salem,
11*th January* 1895.

(Signed) J. J. HACKET-WILKINS, Surgn.-Lieut.-Col.,
Ag. Dist. Medical and Sanitary Officer.

Submitted. The report having been drawn up in my capacity as ex-officio Chairman, I do not think it necessary to add any further remarks as Divisional officer. In the body of the report I have expressed my views as regards the condition of the roads, taxation and the sanitation of the town.

(Signed) M. AZIZUDDIN,
Deputy Collector.

1*st July* 1895.

No. 2672.

Submitted to Government.

2. The revision of the Arts and Land-tax registers is called for, not with a view to increasing taxation, but with a view to equalising it. Some persons seem to be too highly taxed, while some, who should pay, escape. The great improvement in the work of collection is noticeable and creditable to Muhammad Azizuddin Sahib Bahadur, the Deputy Collector in charge. The measures taken for the check of cholera also are effective and there was very little cholera in the town last year. Latrines still remain to be attended to, and the private scavengering system is backward. I would earnestly ask the attention of Government to the District Medical officer's remarks on the water-supply of Salem which I can entirely endorse, and I would urge that the investigation of the tunnel scheme be promptly taken up and pushed on as it is the only one which offers a hopeful solution of the problem of supplying Salem with good and sufficient water. The drainage scheme also needs to be taken up.

(Signed) G. STOKES,
Collector.

4*th July* 1895.

Order—No. 1673 M., Local and Municipal, dated 19th October 1895.

The receipts and charges of the Salem Municipality for 1894–95 are compared below with the budget and revised estimates for the year and the actuals of 1893–94 :—

—	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Actuals, 1894–95.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	6,948	10,180	11,300	11,298
Tax on Arts	14,309	14,010	15,080	12,888
,, on Buildings and Lands	22,008	20,820	27,460	26,123
,, on Vehicles and Animals	2,380	2,220	2,530	2,646
,, on Carts	2,716	2,750	2,750	2,848
Tolls	7,841	7,840	7,940	7,999
Realizations under Special Acts	255	10	110	105
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	1,005	710	670	468
Conservancy Receipts	284	150	150	300
Fees and Revenue from Educational Institutions	7,744	6,600	7,700	7,972
,, ,, from Medical Institutions	242	250	450	469
Income from Markets and Slaughter-houses	4,422	4,450	5,090	4,914
License Fees	963	1,100	1,300	1,339
Other Fees	1,418	1,400	1,450	1,421
Fines under Municipal and other Acts	594	820	1,200	1,310
Grants and Contributions from Government	2,803	4,390	4,230	2,446
,, ,, from Local Boards	2,400	1,400	1,400	1,355
,, ,, from other bodies	..	..	10	5
Recoveries for Services to Private Individuals	623	600	600	609
Miscellaneous	1	..	10	6
Advances Recovered	139	..	..	67
Total ,,	79,095	79,700	91,430	86,588
Charges.				
Grant I—				
New Works—				
Communications	..	2,500	2,500	1,255
Buildings	7,233	10,900	13,120	7,917
Water-supply	232	..	110	..
Repairs—				
Communications	4,054	3,000	4,000	3,998
Buildings	487	500	1,030	918
Drainage	1,663	1,790	1,690	1,684
Water-supply	241	260	680	704
Establishment	504	500	500	504
Tools and Plant and other Stores	196	200	230	232
Total ..	14,610	19,650	23,860	17,212
Grant II—				
Training Schools	276	710	710	634
Municipal Schools—				
On the Salary System	11,959	13,220	12,960	12,836
,, Salary-result System	3,958	4,210	4,580	4,396
Result Grants	785	750	750	734
Inspection	260	260	260	260
Miscellaneous	75	270	270	115
Total ..	17,313	19,420	19,530	18,975
Grant III—				
Hospitals and Dispensaries	5,570	6,320	6,180	6,034
Contributions	378	820	770	638
Vaccination	560	500	450	419
Registration of Births and Deaths	479	490	550	546
Conservancy, Road-cleaning and Road-watering	17,740	18,190	18,060	17,988
Total ..	24,727	26,320	26,010	25,625
Grant IV—				
Lighting	3,287	2,930	2,930	2,856
Markets and Slaughter-houses	..	850	1,210	1,143
Poor house	591	620	620	527
Travellers' Bungalows	400	130	130	105
Avenues	..	100	100	..
Public Garden, Survey of Land, Fire and other charges	1,240	1,230	2,220	1,803
Total ..	5,518	5,860	7,210	6,434
Grant V—				
Supervision and Management	5,427	5,380	5,230	5,254
Advances Recoverable	130	..	..	677
Refunds	72	..	30	22
Pensions and Gratuities	..	..	180	..
Balance	11,298	3,070	9,380	12,389
Total ..	79,095	79,700	91,430	86,588

2. The municipal council held thirty-three meetings against twenty-two in the previous year and the number adjourned for want of a quorum fell from five to three. The average attendance of the official members improved and was fair, but that of the non-officials declined under the circumstances explained in paragraph 5 of the Chairman's report and was indifferent. Eight seats were filled by election during the year and seven of these were contested, 48·7 per cent. of the voters concerned attending the poll.

3. *Receipts.*—(1) The tax on arts was revised during the year under review with the result that there was an increase of 278, chiefly under the sixth and eighth classes of the schedule, in the number of persons assessed and of Rs. 303 in the net current demand. The average incidence of this tax, however, declined slightly and was only Rs. 2–7–9 against a general average of Rs. 4 for municipalities in 1893–94. The revenue from this source is admittedly capable of further development and the Government trusts that the revision of the registers in the current year will result in a more equitable demand. The numbers assessed under the higher classes of the schedule bear an unusually small proportion to the total number of assessees. The demand of the tax on buildings, the registers of which were also revised during the year, showed an increase (Rs. 559), but that of the tax on lands remained almost stationary.

(2) Although coercive measures were resorted to much less than in 1893–94, the collections under the principal taxes, owing mainly to the earnest efforts of the *ex-officio* Chairman in the latter part of the year, exhibited a general improvement on the record of the previous year. Except in the case of the tax on buildings, they cannot, however, be yet regarded as satisfactory. Arrears amounting to Rs. 847 were written off the books as irrecoverable. Had only the council been more prompt in realizing its dues in former years, this loss of revenue might have been avoided. Notwithstanding these large remissions and the remarks in paragraph 3 (2) of G.O., No. 1119 M., dated 21st August 1894, there were outstandings at the close of the year which dated back as far as 1888–89. The Government trusts that the present Chairman will take immediate and energetic steps to adjust the remainder of these. The progress made in this direction should be reported in detail when submitting the budget for the next year.

(3) There was an increase in the income from the taxes on vehicles and animals and carts, from markets and slaughter-houses and from license fees, which is ascribed, in the case of the last item, to the collection of arrears. The advance under the revenue from fines, which more than doubled, is satisfactory in so far as it indicates greater energy on the part of the police and the municipal executive in the detection of nuisance cases.

(4) There was a small increase of twenty in the number of houses served by the private scavenging agency, but the receipts from fees declined slightly and the service was worked at a loss of Rs. 115 to the council against Rs. 85 in 1893–94. This is the third annual review in succession in which it has been pointed out to the council that this branch of its work has been neglected, but notwithstanding the repeated remarks of Government on the subject, the system has made very little progress, nearly 95 per cent. of the houses assessed to the tax on buildings being still outside it. This is not, however, a matter for surprise, seeing that, although the necessity for proceeding against the owners of insanitary premises has been repeatedly urged, apparently not a single prosecution was instituted during the year under review. It is not probable that any demand for the services of the municipal scavengers will arise so long as house-holders are allowed, with impunity, to keep their backyards in an insanitary state. The municipal staff should be made to pay special attention to this matter and to institute prosecutions under sections 221 and 222 of the Act against offending house-owners.

4. *Expenditure*—(1) *Public Works.*—A causeway near the Fischer anicut was built at a cost of Rs. 1,255 and a sum of Rs. 2,700 was spent in purchasing a building for the Salem town school. The total outlay on communications amounted to Rs. 5,253 or 65·7 per cent. of the net municipal revenue from tolls and the main roads and

streets are stated to have been in good condition. The improvement of the smaller bye-streets and lanes should receive immediate attention and care should be taken to see that the budget provision for this purpose is fully utilized.

(2) *Education.*—The net expenditure on education was Rs. 8,557 or 16·3 per cent. of the receipts from taxation. Of this, Rs. 2,575 were devoted to secondary and the remainder to primary education. As in the previous year, the municipal council maintained a second grade college and two primary schools on the salary system. The number of primary schools on the salary-result system rose from thirteen to fifteen, two new schools having been opened for Panchamas during the year under review. There was again an increase in the attendance at the college and the primary schools taken together, but the results of the First in Arts and Matriculation examinations were poor. It is hoped that the changes in the staff at the college may cause an improvement. The results at the departmental examinations were fair. The municipal council also aided twenty-one primary schools with result grants against eighteen in the previous year. The strength of these institutions improved, the results of the grant examinations were fair and nearly the whole of the allotment for result grants was utilized. The total number of boys under instruction in the municipal and aided schools rose from 40·5 to 45·4 per cent. of the male population of school-going age, but it was still far below the general average of 54·2 per cent. for municipalities in 1893–94. The proportion of untrained and unpassed teachers employed in the municipal and aided primary schools continued to be large and should be reduced.

(3) *Medical Relief.*—The number of in-patients treated at the municipal hospital fell by 117, but the attendance of the out-patients treated at this institution and at the branch dispensary rose from 33,609 to 36,466, the decline in the former case being explained by the District Medical and Sanitary officer in paragraph 9 of his report. The short work of the midwife attached to the hospital, who only attended forty-three cases of labour, is attributed to the existence of other diplomaed midwives in the town. It is hoped that there will be an improvement in her work in the current year. The council's attention is called to the remarks and suggestions contained in paragraphs 6 and 15 of the District Medical and Sanitary officer's report.

(4) *Vaccination and Vital Statistics.*—The reported number of persons vaccinated during the year rose from 2,659 to 3,154 and the quality of the work turned out improved and was good. Infantile vaccination also received a fair share of attention, the total number of children under one year of age successfully operated on being 2,550 or only 15 less than the number of births registered. This, if the returns are correct, is satisfactory.

The recorded number of births remained almost the same as in the previous year and was apparently again inaccurate. There was a large decrease in the deaths registered, and even making allowance for the large mortality from cholera in the previous year, the returns were apparently incomplete, the registered rate being considerably below the normal. This subject demands the increased attention of the council.

(5) *Sanitation.*—On conservancy a sum of Rs. 17,988 or 98·9 per cent. of the allotment and 23·9 per cent. of the current receipts, was spent. Notwithstanding the remarks in paragraph 4 (5) of G.O., No. 1119 M., dated 21st August 1894, the Chairman's report furnishes very little information regarding the sanitary condition of the town. From paragraph 3 of the District Medical and Sanitary officer's report and from the inspection notes of the Deputy Sanitary Commissioner recorded in G.O., No. 693 M., dated 25th April 1895, it is evident that it was far from satisfactory. The council should take steps in the current year to remedy the various defects pointed out by these officers one after another as far as funds permit. The Chairman will be requested to report whether a service for cleansing private cesspools cannot be organized on a self-supporting basis. The investigation of the water-supply scheme referred to in the concluding portion of paragraph 2 of the Collector's endorsement has now been ordered. The drainage of the town cannot well be undertaken until this scheme has been carried out. The municipal council's attention will be drawn to the Chairman's remarks regarding the poor-house in paragraph 62 of his report.

5. *General Remarks.*—The year closed with a balance of Rs. 12,389 or 16·5 per cent. of the receipts. The excess expenditure over the sanctioned allotments, referred to in the Chairman's second letter, will be admitted in the accounts. The lists of figures in paragraphs 6—12 of the Chairman's report were either unnecessary, or repeated matter which was already contained in the statements. These should not be given in future reports.

In some respects the administration of the municipality showed an improvement on that of the previous year, and this is ascribed by the Collector to the exertions of the *ex-officio* Chairman, Muhammad Aziz-ud-din Husain Sahib Bahadur, but as a great deal remains to be done, especially in regard to the collection of taxes, private scavenging, education, the registration of deaths and sanitation, it cannot yet be regarded as efficient. The Government looks to the new Chairman to place matters on a satisfactory footing.

(True Extract.)

G. S. FORBES,
for *Chief Secretary.*

To the Chairman, Municipal Council, Salem.
" Collector of Salem.
" President, District Board, Salem.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Commissioner.
" Sanitary Engineer.
Editors' Table.

Exd. C. M. Brison.

Govt. of {1895} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd. *Encl.*

G.O., No., 1673 M., 19th Oct. 1895.

OCTOBER.

Administration Report.

Reviewing the — of the Salem Municipal Council for 1894–95.

Date taken out. ...tment. C. No. Year the paper of of attender.

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of Salem during the official year 1894-95.

—	Actuals 1894-95. Details of Minor Heads.	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS A. P.	RS. A. P.	RS. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	11.297 12 4		10.180 - -	11.300 - -	6.948 - - ✓
b. Endowments	- - -				- - -
c. Water-tax Fund	- - -	11.297 12 4			- - -
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	12.790 2 -		14.000 - -	15.000 - -	14.272 12 3 ✓
b. Tax on buildings (section 63) ..	24.181 2 9		19.500 - -	25.200 - -	20.972 11 9 ✓
c. Tax on lands (section 63) ..	1.810 4 3		1.300 - -	2.170 - -	1.000 - 6 ✓
d. Water-tax on buildings and lands (section 75)	- - -		- - -	- - -	- - -
e. Tax on vehicles with springs and palanquins (section 77) ..	949 10 -		820 - -	930 - -	813 4 ✓
f. Tax on animals (section 77) ..	1.696 4 -		1.400 - -	1.600 - -	1.566 8 ✓
g. Tax on carts and other vehicles without springs (section 85) ..	2.848 2 -		2.750 - -	2.750 - -	2.716 4 ✓
h. Tolls (section 91)—					
Gross receipts					
Less Local Fund share ..	7.999 1 10		7.840 - -	7.940 - -	7.840 10 6 ✓
i. Penalties on account of—					
i. Tax on arts	98 5 6		10 - -	80 - -	36 4 - ✓
ii. Tax on buildings ..	124 1 -		10 - -	80 - -	33 2 6 ✓
iii. Tax on lands	7 8 5		10 - -	10 - -	2 2 - ✓
iv. Water-tax on buildings and lands	- - -		- - -	- - -	- - -
v. Tax on vehicles, &c. ..	- - -		- - -	- - -	- - -
vi. Tax on animals	- 2 -		- - -	- - -	- - -
vii. Tax on carts, &c. ..	- - -		- - -	- - -	- - -
j. Evasion of tolls	- - -	52.504 11 9	- - -	- - -	- - -
3. SECTIONS UNDER SPECIAL ACTS—					
Bonds	- - -		- - -	- - -	- - -
Ground rents	- - -		- - -	- - -	- - -
Fines under Act II of 1888 ..	105 - -	105 - -	10 - -	110 - -	255 - - ✓
Carried forward ..		52.609 11 9	47.650 - -	55.870 - -	49.508 11 6 ✓

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Salem during the official year 1894-95—*cont.*

—	Actuals 1894-95. Details of Minor Heads.	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		52609 11 9	47650 - -	55870 - -	49508 14 -
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	- - -	- - -	- - -	- - -	- - -
ii. Rent of buildings ..	8 1 4		10 - -	- - -	7 - -
iii. Avenue receipts	165 11 -	321	250 - -	180 - -	502 9 1
iv. Fees from Travellers' Bungalows	147 - -	147	200 - -	200 - -	222 8 -
b. i. Sale-proceeds of lands and buildings	- - -	468	- - -	- - -	- - -
ii. Produce of lands, gardens, &c.	87 1 11		50 - -	90 - -	50 7 8
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	59 11 -		200 - -	200 - -	222 3 -
c. Conservancy receipts—	467 9 3		710 - -	670 - -	1004 12 -
Sale-proceeds of night-soil, street refuse, &c.	300 8 4		150 - -	150 - -	284 8 -
d. i. Fees from educational institutions	7971 15 11		6600 - -	7700 - -	7743 8 -
ii. Other revenue from educational institutions ..	- 1 -		- - -	- - -	- 1 -
e. i. Sale-proceeds and composition fees of medicines ..	468 12 5		250 - -	440 - -	241 6 -
ii. Other Hospital receipts ..	- - 9		- - -	10 - -	- 8 -
f. i. Income from markets ..	2675 11 3		2600 - -	2640 - -	2399 12 -
ii. ,, slaughter-houses.	2237 14 -		1850 - -	2450 - -	2022 8 -
g. Other fees			- - -	- - -	- - -
i. Distraint fees	8 11 9		60 - -	60 - -	68 9 9
ii. License fees	1339 4 5		1100 - -	1300 - -	963 6 9
iii. Cartstand fees	1406 10 4		1330 - -	1380 - -	1348 9 -
iv. Other fees	5 8 -		10 - -	10 - -	1 - -
h. Fines under Municipal and other Acts	1309 14 7		820 - -	1200 - -	593 13 10
i. Interest on investments—					
i. General, including choultries	- - -	- - -	- - -	- - -	- - -
ii. Educational	- - -	- - -	- - -	- - -	- - -
iii. Medical	- - -	- - -	- - -	- - -	- - -
j. Premium on loans	- - -	18,192 10 -	- - -	- - -	- - -
Carried forward ..		70.802 5 9	63.130 - -	73.880 - -	66.181 3 3

Statement I.—Revenues and Receipts of the Muncipal Fund of the Town of Salem during the official year 1894-95—*cont.*

—	Actuals 1894-95. Details of Minor Heads	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		70.802 5 9	63.130 - -	73.880 - -	66.181 3 3
GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..	104 3 4		110 - -	110 - -	76 8 9 ✓
Buildings	- - -		1480 - -	1480 - -	329 - - ✓
Municipal Schools ..	2261 15 8		2660 - -	2500 - -	2324 - 2 ✓
Other purposes (for Superin	80 -		140 - -	140 - -	73 5 4 ✓
ii. Medical	2446 3 -		4390	4230	3802 14 3
iii. Other purposes—					
Communications ..	- - -		- - -	- - -	- - -
Water-supply	- - -		- - -	- - -	- - -
Drainage	- - -		- - -	- - -	- - -
Sanitation	- - -		- - -	- - -	- - -
Other purposes ..	- - -		- - -	- - -	- - -
b. From Local Boards—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	1155 3 10		1200 - -	1200 - -	2200 - - ✓
iii. Other purposes (Poor house	200 - -		200 - -	200 - -	200 - - ✓
c. Other grants and contributions—					
i. Education	- - -		- - -	- - -	- - -
ii. Medical	- - -		- - -	- - -	- - -
iii. Other purposes (Poor house	5 - -	3806 6 10	- - -	10 - -	- - -
MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	608 10 9 ✓		600 - -	600 - -	622 15 9 ✓
ii. Other purposes	- - -		- - -	- - -	- - -
Other items—					
i. Fishery rents	- - -		- - -	- - -	- - -
Refunds of Expenditure of previous year	- - -		- - -	- - -	- - -
Fee for numbering carts, &c.	- - -		- - -	- - -	- - -
Other items (Compensation awarded by the Magistrate	- - -		- - -	10 - -	1 - 5 ✓
other receipts — —	6 - -	614 10 9	- - -	- - -	- - -
Carried forward ..		75.223 7 4	69.520 - -	80.130 - -	72008 1 8 ✓

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Salem during the official year 1894-95—*cont.*

—	Actuals 1894-95. Details of Minor Heads.	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (audited figures).
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A.
Brought forward ..		75.223 7 4	69.520 - -	80.130 - -	72008 /
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..	- - -	- - -	- - -	- - -	-
ii. In the market from private individuals	- - -	- - -	- - -	- - -	-
c. Realizations of Sinking fund for repayment of loans.	- - -	- - -	- - -	- - -	-
d. Advances—					
i. Permanent	12 - -		- - -	- - -	65 -
ii. Others	55 4 -	67 4 -	- - -	- - -	74 -
Total Receipts ..		75.290 11 4	69.520 - -	80.130 - -	72.147 -
Grand Total ..		86.588 7 8	79.700 - -	91.430 - -	79095 -

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at ~~per cent. of rent value~~ Re. per acre of kunja garden & 8as per ~~annas for every 80 square yards.~~
3. Water-tax on buildings and lands is ~~levied at — per cent.~~ not
4. Tax on vehicles and animals is levied at — the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at 3/4 the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. dated 24 March 90 No 492 M. Dis:
8. The house-tax registers were last revised in the official year 94-95 and the land tax registers in the official year 93-94.
9. Total extent of land assessed is — acres. 1572.76
10. The mode of estimating the annual rental of houses and lands is as follows:—

In the case of rented buildings the actual rent per annum is taken to be the annual rental; and in the case of other buildings 8 per cent per annum of their market value is taken to be the annual rental. The land tax is levied on the acreage rate of 1 Re. per acre of kunja or garden and 8as per acre of kunja lands, under Section 63 clause (2) of the District Municipalities Act.

Ex officio Chairman

Exd by

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	Contributions from Local Funds.	Contributions from Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Funds (Column 16 minus Column 10).	Invested.	Current Charges.	Total (Statement II.)	Allotted for Public Works, (Statement II-A).	Total Charges (Column 14 plus Column 15).	Closing Balance (Column 10 minus Column 16).	REMARKS.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	

CONTRIBUTIONS FROM

Ex officio Chairman

Ex 63

STATEMENT II.—Expenditure from the Municipal Fund of the Town of Salem for the official year 1894-95.

—	Actuals 1894-95. Details of Minor Heads.	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A.
GRANT I—(*Public Works*)—					
1. NEW WORKS—					
a. Communications	1.255 6 6 ✓		2500 - -	2.500 - -	- -
b. Buildings	7.916 9 11 ✓		10.900 - -	13.120 - -	7.232 10
c. Drainage	- - -		- - -	- - -	- -
d. Water-supply	- - -	9.172 - 5		110 - -	232 8
2. REPAIRS—					
a. Communications	3.997 10 9 ✓		3.000 - -	4.000 - -	4054 3
b. Buildings	918 6 10 ✓		500 - -	1.030 - -	486 11
c. Drainage—					
i. Repairs to works ..	- - -		100 - -	- - -	- -
ii Establishment for flushing drains, &c.	1.683 8 9 ✓		1.690 - -	1.690 - -	1.662 -
d. Water-supply—					
i. Repairs to works, machinery, &c.	543 - - ✓		100 - -	520 - -	74 -
ii. Establishment	144 - - ✓		140 - -	140 - -	143 8
iii. Contingencies	17 - 3	7.303 10 7 ✓	20 - -	20 - -	23 4
3. ESTABLISHMENT	503 8 -	503 8 -	500 - -	500 - -	503 12
4. TOOLS AND PLANT AND OTHER STORES.	232 8 -	232 8 -	200 - -	230 - -	196 1
5. CONTRIBUTIONS—					
a. To Local Boards for works ..	- - -	- - -	- - -	- - -	- -
b. To Provincial Funds for scrutiny of estimates, &c.	- - -	- - -	- - -	- - -	- -
c. To others for public works ..	- - -	- - -	- - -	- - -	- -
Total, Grant I ..		17.211 11 -	19.650 - -	23.860 - -	14.609 11 3
GRANT II—(*Education.*)—					
1. TRAINING SCHOOLS—					
a. Contributions to Local Boards ..	- - - ✓	- - -	- - -	- - -	- -
b. Stipends to Normal students ..	628 10 - ✓		700 - -	700 - -	253 11 10 ✓
(c) Travelling allowances.. —	5 6 -	634 - -	10 - -	10 - -	22 4 - ✓
2. MUNICIPAL SCHOOLS—					
i. On Salary System—					
a. Establishment	12.123 12 11		12.270 - -	12.140 - -	11.193 5 6 ✓
b. Contingencies	711 13 10	12.835 10 9	820 - -	820 - -	765 15 4 ✓
Carried forward ..		13.469 10 9	13.800 - -	13.670 - -	12.235 4 8

Statement II.—Expenditure from the Municipal Fund of the Town of Salem for the official year 1894-95—*cont.*

—	Actuals 1895-96. Details of Minor Heads.	Actuals 1895-96. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		13.469 10 9	13.800 - -	13.670 - -	12.235 4 8
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—			2910 - -		
a. Fixed Payments	2856 3 5 ✓		2.780 - -	2.880 - -	2492 4 2 ✓
b. Results Grants	948 12 9 ✓		700 - -	700 - -	865 15 7 ✓
c. Contingencies	591 5 10	4.396 6 - ✓	600 - -	1.000 - -	600 - - ✓
3. SALARY GRANTS			4,080 - -	4,580 - -	3,958 3 9
4. RESULTS GRANTS	734 1 - ✓	734 1 - ✓	750 - -	750 - -	784 11 10 ✓
5. COMBINED GRANTS—					
a. Fixed Payments	- - -	- - -	- - -	- - -	- - -
b. Results Grants	- - -	- - -	- - -	- - -	- - -
6. INSPECTION—					
a. Contributions to Local Boards ..	- - -		- - -	- - -	- - -
b. Municipal Inspectors—					
i. Establishment	240 - - ✓		240 - -	240 - -	240 - - ✓
ii. Contingencies	20	260 - - ✓	20 - -	20 - -	20 - - ✓
7. MISCELLANEOUS—					
a. Building, furniture, &c., grants ..	- - -	- - -	100 - -	100 - -	- - -
b. Common gymnasium—					
Establishment	115 - 11 ✓		120 - -	120 - -	74 13 5 ✓
Contingencies			50 - -	50 - -	- - -
Items		115 - 11			
Total, Grant II ..		18.975 2 8	19.160 - -	19.530 - -	17313 1 8 ✓
—(*Sanitation and Medical Services.*)					
S AND DISPENSARIES—					
shment	2316 6 - ✓		2470 - -	2330 - -	2026 14 6 ✓
es and Supplies	1.648 8 2		1350 - -	1.350 - -	1269 2 9 ✓
Patients	997 15 6		1.200 - -	1.200 - -	1194 3 10 ✓
s and Contingencies ..	1070 15 4		1300 - -	1.300 - -	1079 10 9 ✓
ations to Local Boards ..	- - -		- - -	- - -	- - -
&c., &., &c. ..		6033 13 -	- - -	- - -	- - -
Carried forward ..		6033 13 -	6320 - -	6180 - -	5569 15 10 ✓

Statement II.—Expenditure from the Municipal Fund of the Town of Salem for the official year 1894-95—cont.

—	Actuals 1894-95. Details of Minor Heads.	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		6033 13	6320 - -	6180 - -	5569 13
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College ..	367 - -		385 - -	360 - -	115 - -
ii. Sanitary Inspection ..	233 - -		385 - -	360 - -	216 - -
iii. Medical Reserve staff ..	38 - -		40 - -	40 - -	40 - -
iv. Cutlers' Establishment ..			10 - -	10 - -	7 - -
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—					
i. Medical Schools ..	- - -		- - -	- - -	- - -
ii. Reserve staff	- - -		- - -	- - -	- - -
&c., &c., &c. ..	- - -		- - -	- - -	- - -
c. OTHER CONTRIBUTIONS	- - -	638 - -	820	770 - -	378 - -
3. VACCINATION—					
a. Establishment	308 - 10		300 - -	300 - -	354 - -
b. Contingencies	111 1 11		200 - -	150 - -	206 - -
c. Contributions to Local Boards ..	- - -	419 2 9	- - -	- - -	- - -
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment	428 8 3		430 - -	430 - -	425 - -
b. Contingencies	117 3 6	545 11 9	60 - -	120 - -	46 10 -
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—			18,190	18,060	17,740 4 6
a. i. Establishment	11.357 2 5		11.470 - -	11.300 - -	10.968 13 9
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	5489 15 7		5,460 - -	5460 - -	5.376 - 1
b. Private scavenging—					
i. Establishment	723 13 2		760 - -	750 - -	708 - -
ii. Contingencies, such as cost of scavenging carts, &c. ..	- - -		- - -	- - -	- - -
c. Cholera charges	174 2 3		300 - -	300 - -	397 4 -
d. Contingencies	243 8 7		200 - -	250 - -	290 28
&c., &c., &c. ..		17.988 10 -			
Total, Grant III ..		25.625 5 6	26.320 - -	26.010 - -	24.727 52

Statement II.—Expenditure from the Municipal Fund of the Town of Salem for the official year 1894-95—cont.

—	Actuals 1894-95. Details of Minor Heads.	Actuals 1894-95. Totals of Major Heads.	Budget Estimate for 1894-95.	Revised Estimate for 1894-95.	Actuals, 1893-94 (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—					
1. LIGHTING—					
a. Establishment	280 - -		280 - -	280 - -	280 - -
b. Contingencies ..	2498 13 11		2500 - -	2500 - -	2805 - 4
2. i. MARKETS—	77 3 4	2956 1 3	150 - -	150 - -	201 14 8
a. Establishment	181 - 4		180 - -	180 - -	- - -
b. Contingencies	398 4 10		160 - -	400 - -	- - -
ii. SLAUGHTER-HOUSES—					
a. Establishment	391 7 2		430 - -	430 - -	- - -
b. Contingencies	172 1 5	1142 13 9	80 - -	200 - -	- - -
3. CHOULTRIES— Poor house.			850		
a. Establishment	167 - -		170 - -	170 - -	166 6 9
b. Contingencies	81 12 11		100 - -	100 - -	26 12 5
c. Feeding ~~Travellers~~ Paupers ...	277 11 10	526 8 9	350 - -	350 - -	398 - -
4. TRAVELLERS' BUNGALOWS—					
a. Establishment	96 - -		100 - -	100 - -	95 7 10
b. Contingencies	8 15 7	104 15 7	30 - -	30 - -	304 10 8
5. AVENUES—					
a. Establishment	- - -		- - -	- - -	- - -
ngencies	- - -		100 - -	100 - -	- - -
ARDEN—					
ishment	178 8 -		180 - -	180 - -	179 4 -
se of seeds, repair of well, hase of bullocks, &c. ..	- - -	178 8 -	40 - -	10 - -	39 - 4
LAND	- - -	- - -	- - -	- - -	224 13 2
ishment	- - -	- - -	- - -	- - -	- - -
se of fire-engine, buckets, rs, &c.	/ - -	1 - -	10 - -	10 - -	- - -
RGES—			79 8 -	230 200	443 1 6
done for private indivi- s other than private sca- ing	- - -	- - -	- - -	- - -	- - -
Carried forward ..		4809 15 4	4010 - -	5190 - -	4721 62

Statement II.—Expenditure from the Municipal Fund of the Town of Salem for the official year 1894-95—*cont.*

1	Actuals 1894-95. Details of Minor Heads. 2	Actuals 1894-95. Totals of Major Heads. 3	Budget Estimate for 1894-95. 4	Revised Estimate for 1894-95. 5	Actuals, 1893-94 (audited figures.) 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		4809 15 4	4010 - -	5190 - -	4721 - -
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	20 1 -	179 8 -	230 - -	200 - -	403 - -
iii. Printing	267 4 2		400 - -	400 - -	205 13 -
iv. Compensation for lands ..	730 - -		- - -	1000 - -	- - -
v. Other items	606 8 1		600 - -	600 - -	591 - -
		1623 13 3			
Total, Grant IV ..		6433 12 7	5010 - -	7210 - -	5518 - -
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	1921 12 -		1920 - -	1920 - -	1835 - -
ii. Inspection	332 - -		480 - -	330 - -	480 - -
b Collection of Municipal Taxes—					
i. Establishment	1785 1 4		1840 - -	1840 - -	1752 - -
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	- - -		- - -	- - -	- - -
c. Collection of Tolls—					
i. Establishment	- - -		- - -	- - -	- - -
ii. Contingencies	- - -		- - -	- - -	- - -
d. Office contingencies other than (*b*) (ii)	890 4 -		810 - -	810 - -	955 12 -
e. Contributions for Central office and Audit establishments ..	325 - -	5254 1 4	330 - -	330 - -	403 - -
Total, Grant V ..		5254 1 4	5380 - -	5230 - -	5426 11 -
REPAYMENT OF DEBT—					
a. Instalments paid during the year.	- - -		- - -	- - -	- - -
b. Invested on account of Sinking Fund (Value of securities purchased)	- - -		- - -	- - -	- - -
c. Charges of investment ..	- - -		- - -	- - -	- - -
INTEREST—					
a. On account of last year ..	- - -		- - -	- - -	- - -
b. ,, of current year ..	- - -		- - -	- - -	- - -

Statement II.—Expenditure from the Municipal Fund of the Town of Salem for the official year 1894-95—*cont.*

1	Actuals 1894-95. Details of Minor Heads. 2	Actuals 1894-95. Totals of Major Heads. 3	Budget Estimate for 1894-95. 4	Revised Estimate for 1894-95. 5	Actuals, 1893-94 (audited figures.) 6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent	- - -		- - -	- - -	50 - -
b. Others	677 - -	677 - -			80 - -
Refunds of other than current collections ..	22 8 -	22 8 -	- - -	30 - -	72 8 -
Discount	- - -		- - -	- - -	- - -
Pensions and gratuities	- - -		- - -	180 - -	- - -
Investments—					
a. In Government securities for purposes other than Sinking Fund	- - -		- - -	- - -	- - -
b. In Savings Bank	- - -		- - -	- - -	- - -
Total Expenditure ..		74199 9 1	75520 - -	82050 - -	67791 9 1
Balances—					
a. Municipal Fund	12388 14 7		4180 - -	9380 - -	11297 12 4
b. Endowments	- - -		- - -	- - -	- - -
c. Water-tax Fund	- - -	12388 14 7	- - -	- - -	- - -
Grand Total ..		86588 7 8	79700 - -	91430 - -	79095 5 5

NOTE TO STATEMENT II.

Position of the Municipality of Salem *on 31st March* 1895.

Liabilities.	RS.
Liabilities—	
Balance of Loans	- - -
Deposits to be adjusted ..	8541-14-5
Other Liabilities (in detail)	
Arrears Supplies from Medical Stores	89-9-9
Ammapett Branch Dispensary	
Rent Due from —	
1st February 1895 —	50-0-0
Office of the Registrar of Births 1st Division —	8-0-0
Do — 3rd Division —	7-8-0
Total ..	8670-2

Assets.		RS.
Municipal Balance ..	Cash ..	12388-14-7
	Securities	- - -
Deposit Balance ..	Cash ..	5659-12-11
	Securities ..	2852-1-6
Sinking Fund of loans		- - -
Funded Capital of endowed institutions, Hospitals, &c.		- - -
	Total ..	20900-13-0
Value of Premises, &c.		66650-0-0
Do. of Tools and plant		10885-9-5
Do. of Live stock		- - -
Do. of Furniture		2,808-3-0
Arrears of taxes, &c.		4049-11-31
Other assets (in detail) ..		
Amount to be recovered from one Kobiveradiola — 2/3		19-15-7
Invested Bungalow Rent Due from one Mr. 3/3 D. J. Thornton —		97-0-0
Salary Grant due on behalf of certain teachers of the Salem College	2/3	83-0-0
Government grant for School buildings		900-0-0
	Total ..	85,493-7-9
Claims—		
Advances Recoverable—		
Permanent advance		119-0-0
Advances for works, &c.		822-2-0
	Total ..	941-2-0
Grand Total ..		1,07335-6-9

Asst Engineer

Exy off Chairman

Statement II-A.—Details of Expenditure on Public Works.

Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.			Expenditure in 1894-95.			Remarks.
1	2	3	4			5			6
		RS.	RS.	A.	P.	RS.	A.	P.	
(a)	Communications								
1	Causeway near Fisheri amant	1,500	—			1255	6	6	
2									
3									
	Total ..	—	—			1255	6	6	✓
(b)	Buildings								
1	Shevapett Bandypett	714	—			679	2	1	
2	Salem Town School House	2,700	.	.	.	2700	-	-	✓
3	Constructing compound wall and latrine to Komarasamipatti school	240				195	10	5	✓
4	Screen wall to Pachaipe Covil [illegible]	156				149	14	1	
5	" Latrine in [illegible] Street	945	607	12	5	342	13	1	
6	Extension of the Municipal hospital Salem	970	-	-	-	929	1	6	
7	Ponnammapett Caste school	295				295	-	-	✓
8	Latrines compensation paid for land required for putting up latrine	6,000				817	1	-	
						851	-	-	
9	Fence screen to Salem College	397				396	3	11	✓
10	" Latrine in Sevvai St. for females	130				126	6	5	
11	— Do — Do — for males	130				132	-	-	
12	" Pariah school @ Nanjampatti	60				53	2	-	
13	Latrine in Ammapett tank bed	130				97	6	1	
14	Latrine in Periakaner St.	130				127	1	10	
15	" Cistern in Shevapett Shandy	36				11	—		
16	Do Kurasingapuram latrine					11	14	6	
17	Ammapett Market & Slaughter house	1190	366	.	.	1	13	.	✓
	Total ..	.				7916	9	11	✓

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Expenditure 189 -9 .			Remarks.
1	2	3	4			5			6
		RS.	RS.	A.	P.	RS.	A.	P.	
(c)	Drainage								
1			Nil						
2									
3									
	Total ..	—	—	—	—	—	—	—	
(d)	Water-supply								
1									
2			Nil						
3									
	Total ..	—	—	—	—	—	—	—	

[illegible]
Vice-Chairman

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part II.—Repairs.

Number.	Project.	Grant. RS.	A.	P.	Actual expenditure. RS.	A.	P.	Remarks.
1	2	3			4			5
(a)	Communications							Total mileage of streets, lanes, &c., town.
1	Devanayagam Pillai street	84	—		82	.	6	Metalled or Gravelled / Unmetalled
2	Prichard Road @ Gogai	190	.		168	9	7	31 — 14.
3	Achu Ramasami Chetti street				20	9	7	
4	Cuddalore Road	660	.		665	11	5	
5	Asthampatti Road	300	.		323	4	10	
6	Sunkary Road	200	.	.	256	11	9	Total mileage under maintenance.
7	Vellacuttai Road				26	4	6	
8	Tunnels in Vyapuri Chetti st. & Do.	76	.	.	74	13	1	Metalled or Gravelled / Unmetalled
9	" Kichala Mettu street & Do.	75	.	.	56	10	5	31 —
10	Longly Road				125	2	6	
11	Peria Ellathucoda street	120	.	.	110	12	10	
12	Thendacoda street	345	.	.	342	8	4	
13	Salem 1st & 2d Agraharam	100	.	.	139	14	2	
14	Trichinopoly Road	150	.	.	191	4	.	
15	Maravaneri Road	200	.		193	5	1	
16	Court Road	85	.	.	84	15	4	
17	Gogai Mariamman covil Street	186	.	.	174	13	5	
18	Erumapalam Road	220	.		212	1	7	
19	Salem Market street & Do.	100	.	.	100			
20	Tunnel in Shevapett Chowdry Compound Road				9	14	.	
21	Road making Establishment				638	3	10	
	Total ..				3,997	10	9	

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part II.—Repairs—*cont.*

Number.	Project.	Grant. RS.	A.	P.	Actual expenditure. RS.	A.	P.	Remarks.
1	2	3			4			5
	Buildings							
	Moolaianicut latrine				50	9	6	
	Melakkara street in G. Do.				5	3	2	
	Fatty latrines				56	7	6	
	Bamboo blinds to the Salem College	30	-	-	28	.	.	
	Salem College latrine				22	11	8	
	Pounammapett latrine				65	5	3	
	Croles latrine in H Do.				60	3	3	
	Fisher anicut latrine				59	15	4	
	Mettu street latrine				48	13	7	
	Komarasamipatti do.				23	10	3	
	Thatched shed in Shevapett weekly market				21	9	9	
	Pachaye covil latrine				88	15	3	
	Pally street latrine in H Do.	50	.	.	49	10	.	
	Repairing Municipal hospital	50	.	.	44	4	.	
	Cholera shed in the Hospital Compound	26	.	.	25	14	6	
	Salem Market				15	.	4	
	" Municipal office	78	.	.	61	13	10	
	" Municipal Poor house	115	-	.	110	6	8	
	" Latrine for pariahs at Annadanapatty				71	11	8	
	" Latrine in St. Do. for females				8	1	4	
	Total ..				918	6	10	

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(*c*)	Drainage							
1								
2								
3								
	Total ..							
(*d*)	Water-supply							
1	Cocoanut tope well @ Amunapatte	115	-	-	115	-	-	
2	Kaveri Street well —	46	-	-	38	15	2	
3	Travellers Bungalow well —	115	-	-	219	11	10	
4	Nareniperi well Salem —				35	10	9	
5	Tube well —				1	-	-	
6	Arustampatti well —				9	13	8	
7	Garaikenai in A Div —				10	-	-	
8	Mettu Street well D Div —				5	3	4	
9	Thistna Rowo well —				6	6	6	
10	Gogai well —				29	1	6	
11	Ighalu haidro well —				20	1	9	
12	Municipal well in G. Div —				22	7	-	
13	Agilandammanli well —				2	8	-	
14	Ketchipolin Bullock slaughter House well —				3	10	4	
15	Annadanapathy well —				10	-	-	
16	2 Nos Digging Springs in the River				13	6	2	
	Total ..				543	-	-	

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
NT I.—2. *c.* Drainage—							
Overseers							
23 Drain cleaners at Rs 5 .. 115 ..	28	131	-	-	1572	-	-
1 ..... 4 .. 4							
4 ..... 3 .. 12							
Cistern cleaners at Rs 5 20							
..... Do 4 4	8	33	8	-	402	-	-
..... Do 3½ 32							
..... Do 3 6							
Total ..	36	164	8	-	1974	-	-
proportionate cost							
Deduct ~~Fines and Stoppages~~ ..	..	-	-	-	280	-	-
drain cleaners transferred to that of IV. Lighting							
~~Add arrears for last year paid this year~~ Net ..	..	-	-	-	1694	-	-
Deduct fines & Stoppages	..	-	-	-	10	7	3
Balance (Statement II) ..					1683	8	9
d. Water works—							
Overseers	-	-	-	-	-	-	-
Watchmen	1	4	—		48	-	-
Water Sheadman	1	8	—		96	-	—
Total ..	2	12	—		144	-	-
Deduct Fines and Stoppages ..					-	-	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					144	-	-
ERAL—							
erseers	1	30	-		360	-	-
istries	1	7	-	-	84	-	-
ears	1	5	-	-	60	-	-
Total ..	3	42	-		504	-	-
Deduct Fines and Stoppages ..					-	8	-
Add arrears for last year paid this year ..					-	-	-
Balance (Statement II) ..					502	8	-

Statement II-B.—Details of Municipal Establishments—*ccnt.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—							
1. Training Schools—							
1 Mudaliar, 2 Sundry, 1 2nd Assistant Salem College — Pupils receiving scholarships at Rs 4 .. Rs 8 .. at Rs 10 — 40	4	58	—		696		
Total ..	4	58	—		696		
Deduct Fines and Stoppages ..					67		
Add arrears for last year paid this year ..							
Balance (Statement II) ..					628		
2. Municipal Schools—							
a. On the Salary System— Salem College							
Head Master	1	200	—	—	2400		
1st Assistant Master	1	100	—		1200		
2nd " "	1	80	"	"	960		
3rd " Do	1	70	"	"	840		
4th " Do	1	60	"	"	720		
5th " Do	1	50	"	"	600		
6th " Do	1	40	"	"	480		
7th " Do	1	35	"	"	420		
8th " Do	1	30	"	"	360		
9th " Do	1	25	"	"	300		
Drawing master	1	30	"	"	360		
Tamil Pandit	1	25	"	"	300		
Sanscrit Pandit	1	20	"	"	240		
Assistant — Do —	1	15	"	"	180		
Gymnastic Instructor	1	15	"	"	180		
Clerk	1	15	"	"	180		
Peon	1	6	"	"	72		
Peon	1	5	"	"	60		
* Temporary Master, for 5 months	1	25	"	"	125	4	"
Total ..	19	646	—	—	9277	"	"
Deduct Fines and Stoppages ..					49	12	10
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					9927	3	2

* As per G.O. No 1652 M. Mis. dated 7th November 1896

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
NT II.—Education—*cont.*							
b. On the Salary Result System — Salem & Shevapett Town Schools							
Master	1	25	"	"	300	"	"
Do: Master	1	20	"	"	240	"	"
istant Master	1	15	"	"	180	"	"
Do	1	14	"	"	168	"	"
Do @ 12 each	2	24	"	"	288	"	"
Do	1	11	"	"	132	"	"
Do	1	9	"	"	108	"	"
Do @ Rs 8	4	32	"	"	384	"	"
Do @ Rs 7	2	14	"	"	168	"	"
lugu teacher	1	10	"	"	120	"	"
Do	1	8	"	"	96	"	"
mnastic teachers	1	10	"	"	120	"	"
ons @ Rs 5 — each	2	10	"	"	120	"	"
	19	202	"	"	2424	"	" ✓
Deduct fines & Stoppages	—	—	—	—	227	6	3
Add arrears for last year paid this year	—	—	—	—	—	—	
					2196	9	2 ✓
ding the Salem College	—	—	—	—	12123	12	11 ✓
Result System							
ayments							
@ Rs 10 — each	3	30	"	"	360	"	"
Rs 8 — —	4	32	—	—	384	"	"
Rs 7 — " —	9	63	"	"	756	"	"
Rs 6 — —	18	108	"	"	1296	"	—
8 — for 8 months	2	16	"	"	128	"	"
Total ..	36	249	"	"	2924	"	" ✓
Deduct Fines and Stoppages ..	—	—	—	—	67	12	7
Add arrears for last year paid this year ..	—	—	—	—	—	—	—
Balance (Statement II) ..					2856	3	5 ✓

G.O. No 1712 M. Mis. dated 13th November 1896

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT II.—EDUCATION—*cont.*							
6. INSPECTION—							
~~Inspecting schoolmaster~~ Supervisor ..	1	20	"	"	240	"	"
Total ..	1	20	"	"	240	"	"
Deduct Fines and Stoppages ..	"	"	"	"	"		
Add arrears for last year paid this year ..	"	"	"	"	"		
Balance (Statement II) ..	"	"	"	"	240	"	"
7. GYMNASTIC INSTRUCTORS							
Gymnastic Instructor	1	10	"	"	120	"	"
Total ..	1	10	"	"	120	"	"
Deduct Fines and Stoppages ..	"	"	"	"	4	15	"
Add arrears for last year paid this year ..	—	—	—	—	—	—	—
Balance (Statement II) ..	—	—	—	—	115	"	"

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—SANITATION AND MEDICAL SERVICES—							
1. HOSPITALS AND DISPENSARIES—							
Medical Subordinates 2d Class Hospl Asst.	1	35	"	"	385	"	" 11 months
" " 3rd Class .. do ..	1	25	"	"	275	"	" "
Midwife	1	10	"	"	110	"	" "
Clerk	1	20	"	"	220	"	" "
Compounder	1	12	"	"	132	"	" "
2nd Compounder	1/2	9/14	"	"	99/154	"	" "
Servants .. .. .. @ Rs.7 ..	3	18	"	"	198	"	" "
" .. .. .. @ Rs.6 ..	2	10	"	"	110	"	" "
" .. .. .. @ Rs.5 ..	1	4	"	"	44	"	" "
Dhobi	1	4	"	"	44	"	" "
2 Sweepers of the midwifery ward	15	161	"	"	1771	"	"
Total					141	"	"
a/c salary for march 94					1912	"	"
1 Branch Dispensary Ammapett							
1 Class Hospl Assistant	1	35	"	"	420	"	"
1 Cooly	1	7	"	"	84	"	"
Total	2	42	"	"	504	"	"
Total including Hospital 03	17	203	"	"	2416	"	"
Deduct Fines and Stoppages ..					99	10	"
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					2316	6	"

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3					
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
1st. class Vaccinators	1	15	"	"	180	"	"
2d "							
Peons	1	10	"	"	120	"	"
Total ..	2	25	"	"	300	"	"
Deduct Fines and Stoppages ..					"		
Add arrears for last year paid this year ..	"	"	"	"	8	"	"
Balance (Statement II) ..					308	"	"
4. Registration—							
Registrars .. .. @ Rs 12 each ..	3	36	"	"	432	"	"
Peons	"	"	"	"	"	"	"
Total ..	3	36	"	"	432	"	"
Deduct Fines and Stoppages ..					3	7	
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					428	8	"

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors @ Rs 38.2 y horse allowance ..	2	90	"	"	990	"	" 11 months
Prosecuting Sanitary Inspector	1	30	"	"	330	"	"
3 Maistries @ Rs 8 .. 24 ..							
4 Maistries @ Rs 7 .. 28 ..	11	76	"	"	836	"	"
4 Scavengers Maistries @ Rs 6 .. 24 ..							
12 " Latrine Sweepers Jatties @ Rs 5 .. 60							
2 do .. 4 .. 8							
1 do .. 3½ .. 3-8							
37 do .. 3 .. 111	55	189	8	"	2084	8	"
2 do 2½ .. 5							
1 do 2 .. 2							
55 .. 189-8							
6 Road Sweepers @ Rs 5 .. 230							
1 do @ Rs 4 .. 4							
1 do @ Rs 3½ .. 3-8	148	533	"	"	5863	"	"
2 do @ Rs 3 .. 276							
do 2½ 17-8							
do 2 2							
148 .. 533							
Establish depot keepers x men @ Rs 5 each	8	40	"	"	440	"	"
Total ..	225	958	8	"	10543	8	"
Deduct Fines and Stoppages ..	—	—	—	—	114	13	7
Add ~~arrears for last year~~ paid this year ..	—	—	—	—	928	8	"
Balance (Statement II) ..	—	—	—	—	11357	2	5

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors	1	15	"	"	180	"	"
Maistries	"	"	"	"	"	"	"
Scavengers @ Rs. 3 each ..	16	48	"	"	576	"	"
Total ..	17	63	"	"	756	"	"
Deduct Fines and Stoppages ..					32		
Add arrears for last year paid this year ..					"		
Balance (Statement II) ..					723		
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents							
Masalchies							
Vide remarks under Grant I 2.c. Drainage II Establishment for flushing drains					280	"	"
Total ..	—	—	—	—	280	"	"
Deduct Fines and Stoppages ..					—		
Add arrears for last year paid this year ..					—		
Balance (Statement II) ..					280		

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
ANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents at Rs 7½ + 5 horse allowance	1	12	8	"	137	8	"
Servants	1	2	8	"	27	8	"
Do	1	1	8	"	16	8	"
Total ..	3	16	8	"	181	8	"
Deduct Fines and Stoppages ..					"	7	8
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					181	"	4
ii. Slaughter-houses—							
Superintendents @ Rs 7½ + 5 horse allowance ..	1	12	8	"	137	8	"
Servants @ Rs 5 each ..	2	10	"	"	110	"	"
Do @ Rs 3 — " — "	3	9	"	"	99	"	"
Do @ Rs 4 —	1	4	"	"	44	"	"
Do @ Rs 2-8 —	1	2	8	"	27	8	"
Do — @ Rs 1-8 —	1	1	8	"	16	8	"
Total ..	9	39	8	"	434	8	"
Deduct Fines and Stoppages ..					43	"	10
Add arrears for last year paid this year ..					"	"	"
Balance (Statement II) ..					391	7	2
RIES— (Poor House)							
ants							
ker	1	7	"	"	84	"	"
t Nurse	1	4	"	"	48	"	"
	1	3	"	"	36	"	"
Total ..	3	14	"	"	168	"	"
Deduct Fines and Stoppages ..	—	—	—	—	1	—	—
Add arrears for last year paid this year ..	—	—	—	—	—	—	—
Balance (Statement II) ..	—	—	—	—	167	—	—

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
~~Maty~~ Veron	1	6	"	"	72		
Servants (Sweeper)	1	2	"	"	24		
Total ..	2	8	"	"	96		
Deduct Fines and Stoppages ..					"		
Add arrears for last year paid this year ..					"		
Balance (Statement II) ..					96		
5. Avenues—							
Servants		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden—							
Gardeners at Rs. 5 Each	3	15	"	"	180		
Total ..	3	15	"	"	180		
Deduct Fines and Stoppages ..					1		
Add arrears for last year paid this year ..					"		
Balance (Statement II) ..					179		

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants		Nil					
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
9.— Other items							
Engineer & Town Chief Establishment—							
Engineer	1	3	8	"	42	"	"
Town Chief	1	3	8	"	42	"	"
	2	7	"	"	84	"	"
Deduct Fines & Stoppages						2	"
Add arrears for last year paid this year							
						83	14

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3					
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	65	"	"	780	"	"
14 Clerks	1	30	"	"	360	"	"
Cashier	1	30	"	"	360	"	"
License Clerk	1	15	"	"	180	"	"
Accountants	"	"	"	"	"	"	"
Peons	1	8	"	"	96	"	"
Do — — — — —	1	7	"	"	84	"	"
Masalchi — — — —	1	5	"	"	60	"	"
Total ..	7	160			1920		
Deduct Fines and Stoppages ..					"	"	"
Add arrears for last year paid this year ..					1	12	"
Balance (Statement II) ..					1921	12	"
ii. Inspection—							
Chairman's salary or carriage allowance ..	1	40	"	"	332	"	8 Months 10 days
Total ..	1	40	"	"	332	"	"
Deduct Fines and Stoppages ..					—	—	—
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					332	"	"

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
ANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks	1	20	"	"	240	"	"
Bill Collectors Writers	1	15	"	"	180	"	"
Peons Assistant .. Do	1	8	"	"	96	"	"
4 class Bill Collector @ Rs 10 each							
— Do — @ Rs 9 — — —							
— Do — @ Rs 7 — —	9	75	"	"	900	"	"
for the Bill Collector @ Rs 4 —	9	36	"	"	432	"	"
Total ..	21	154	"	"	1848	"	"
Deduct Fines and Stoppages ..					62	14	8
Add arrears for last year paid this year ..					—	—	—
Balance (Statement II) ..					1785	1	4
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Nil

Secretary and Executive Officer Chairman

STATEMENT III.—*Municipality of* Salem

Abstract of Deposits Account for the year 1894-95.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	4783	3	3				
1. Deposits by appellants	3103	5	9	1. Credited to Municipal Funds ..	3853	11	9
2. Deposits by renters	3663	13	-	2. Returned to appellants	147	12	1
3. Deposits by contractors	370	12	-	3. Returned to renters	9	8	6
4. Deposits as security by municipal servants	1800	-	-	4. Returned to contractors	451	4	-
				5. Returned to municipal servants ..	300	-	-
5. Deposited for the execution of work for which private parties are liable ..	-	-	-	6. Returned to parties	-	-	-
6. Other deposits under the Act or bye-laws	64	5	6	7. Paid to claimants	511	4	9
				Total ..	5273	9	1
Total, Receipts ..	9002	4	3	Balance ..	8511	12	5
Total, including balance ..	13785	7	6	Total ..	13785	7	6

Ex-officio Chairman

...alance Statement for the year 1894-95.

Current.

Tax.	...and as originally assessed by the Chairman.			Remitted by the Council on appeal			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	12.446	-	-	422	8	-	12.023	8	-	10.467	-	-	-	-	-	-	-	-	1,556	8	-
2. Tax on buildings	19.459	8	-	18	7	-	19.441	1	-	18.284	12	3	43	9	9	-	-	-	1,112	11	-
3. Tax on lands	1,313	9	9	-	-	-	1,313	9	9	1,027	14	11	-	-	-	-	-	-	285	10	10
4. Water-tax on buildings and lands	-	-	-	-	-	-	260	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Tolls (gross receipts)	9925	-	-	-	-	-	9925	-	-	9925	-	-	(a) -	-	-	-	-	-	-	-	-
6. Market rents	2245	9	6	-	-	-	2245	9	6	2245	9	6	-	-	-	-	-	-	-	-	-
7. Slaughter-house fees	2035	6	-	-	-	-	2035	6	-	2035	6	-	-	-	-	-	-	-	-	-	-
8. Rent of cart-stands	1375	-	-	-	-	-	1375	-	-	1375	-	-	(b) -	-	-	-	-	-	-	-	-
9. Private scavenging fees	627	6	9	-	-	-	627	6	9	608	10	9	-	-	-	-	-	-	18	12	-
10. Produce of Lands & Gardens	67	4	-	-	-	-	67	4	-	67	4	-	(d) -	-	-	-	-	-	-	-	-
11 Avenue Receipts.	107	2	8	-	-	-	107	2	8	86	8	-	(c) -	-	-	-	-	-	(e) 20	10	8
(a) Excluding interest realized				73	14	1															
(b) — do — do -				31	10	4															
(c) — do - other collections				7	8	3															
(d) — do - interest realized				1	14	2															
(e) - Since collected on the 10 April 95.																					
Total ..	49.601	14	8	440	15	-	49.160	15	8	46.123	1	5	43	9	9	-	-	-	2994	4	6

81

4049-11-3

Ex Officio Chairman

STATEMENT IV-B.—Arrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.	1184	7	-	2274	-	-	3458	7	-	2323	2	-	87	8	-	544	7	-	503	6	-	89-90 / 25- - -	90-91 / 41-14- -	91-92 / 80-8- -	92-93 / 142-8- -; 93-94 / 214-8-
2. Tax on buildings	994	7	6	5,456	7	6	6450	15	-	5896	6	6	37	12	4	133	2	6	383	9	8	19-14-	18-1-	58-2-	78-15- -; 207-10-8
3. Tax on lands	169	4	9	825	3	3	994	8	-	782	5	4	3	2	4	40	9	3	168	7	1	88-89 / - 15-	11-5-2	10-12-5	32-4-11; 114- - -7
4. Water-tax on buildings and lands ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
5. Tolls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
6. Market rents	28	10	2	377	1	4	405	11	6	405	11	6 (a)	-	-	-	-	-	-	-	-	-				
7. Slaughter-house fees	-	-	-	202	8	-	202	8	-	202	8	-	-	-	-	-	-	-	-	-	-				
8. Rent of cart-stands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
9. Private scavenging fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
* 10. Produce of Land & Gardens	-	-	-	× 17	-	-	17	-	-	17	-	- (b)	-	-	-	-	-	-							
* 11. Avenue Receipts	-	8	-	× -	8	-	1	-	-	1	-	-													
Total ..	2377	5	5																						

(a) Excludes Rs 24-6-3 on account of interest realized

(b) —Do— - 15-9 — do —

* The alterations in cols 2 & 3 under items [illegible] are made with reference to G.O. dated 22nd October 94 No 1528 M. Mis

Taxes.	Number.	Amount involved.			Numb.	Amount involved.			Number	Total Amount involved.			Warrants executed and warrants cancelled during the year. Number.	Amount involved.			Warrants remaining unexecuted at the close of the year. Number.	Amount involved.			Cancelled warrants on which no collections were made. Number of cases.	Amount involved.			Collected after issue of warrants, but before distraint. Number of cases.	Amount.			Property distrained, but not sold. Number of cases.	Amount realized on distraint.			Property sold. Number of cases.	Amount realized by sale.		
1	2	3			4	5			6	7			8	9			10	11			12	13			14	15			16	17			18	19		
		RS.	A.	P.		RS.	A.	P.		RS	A.	P.		RS.	A.	P.		RS.	A.	P		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.
1. Tax on arts, &c. ..	1446	3001	13	6	1206	2460	8	-	2652	5462	5	6	2326	4725	13	6	326	736	8	-	317	790	15	-	1998	3913	14	-	8	18	-	-	3	3	-	6
2. Tax on buildings ..	687	1297	6	-	3045	5994	1	-	3732	7291	7	-	3182	6177	7	-	550	1114	-	-	279	290	-	6	2887	5869	3	3	8	10	5	-	8	7	14	3
3. Tax on lands ..	308	805	8	5	170	500	12	6	478	1306	4	11	385	957	5	9	93	348	15	2	4	42	15	-	380	913	2	11	1	1	3	10	-	-	-	-
4. Water-tax on buildings and lands.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Tax on vehicles with springs and palanquins .. / 6. Tax on animals .. / Tax on carts, &c. ..	206	410	4	-	145	139	-	-	351	549	4	-	317	492	4	-	34	57	-	-	144	332	-	-	172	160	-	-	1	-	4	-	-	-	-	-
Total ..	2647	5514	15	11	4566	9094	5	6	7213	14609	5	5	6210	12352	14	3	1003	2256	7	2	744	1455	14	6	5437	10856	4	2	18	29	12	10	11	10	14	9

[signature]
Ex Officio Chairman

Appendix B to Statements IV-A and IV-B.

Taxes.	Prosecutions instituted.		Collections before judgment.		Collections after judgment.		Prosecutions withdrawn or dismissed.		Number of cases pending.
	Number of cases.	Amount involved.	Number of cases.	Amount collected.	Number of cases.	Amount collected.	Number of cases.	Amount involved.	
1	2	3	4	5	6	7	8	9	10
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
1. Tax on arts, &c	201	479 15 6	22	36 9 6	103	170 8 6	7	9	69
2. Tax on buildings	297	667	33	133 5	127	267 10	3	4 5	134
3. Tax on lands	15	109 15			5	15 1			10
4. Water-tax on buildings and lands									
5. Tax on vehicles with springs and palanquins	1	3			1	3			
6. Tax on animals	16	12 12			10	6 8	1	1 8	5
7. Tax on carts and other vehicles without springs.									
Total	530	1271 12 11	55	169 14 6	246	462 10 7	11	14 13	218

Chairman.

Ex Officio Chairman.

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Salem for the official year 1894-95.

STATEMENT V-A.—Showing the Statistics of Municipal Schools in the Municipality of *Salem* for the official year 1894-95.

Schools.	Number of schools: At the beginning of the year.	Opened during the year.	Closed in the year.	At the close of the year.	Number on rolls on 31st March 189: Boys.	Girls.	Average attendance throughout the year.	Receipts: Grants from Provincial Funds. (RS. A. P.)	Grants from Local Funds. (RS. A. P.)	School fees. (RS. A. P.)	Other receipts. (RS. A. P.)	Total. (RS. A. P.)	Expenditure: Masters: Fixed salary (masters, clerks and servants). (RS. A. P.)	Results grant. (RS. A. P.)	School fees. (RS. A. P.)	Contingencies and miscellaneous. (RS. A. P.)	Total. (RS. A. P.)	Net cost to Municipality. (RS. A. P.)	Average net cost per pupil in each class of municipal schools. (RS. A. P.)	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
I.—Colleges																				
Salem College	1	-	-	1	12	-	9	964 11 1	- - -	959 10 6	- - 1	1924 5 8	3187 9 6	- -	- -	20 8 5	3208 1 11	1283 12 3	142 10 3	For blinds and repairs of latrines &c 446-15-9
II.—Upper Secondary Schools and Departments																				
(1) Salem College	1	-	-	1	68	-	53	1218 9 "	" " "	2319 10 "	... " 3	3538 3 3	4009 3 5	"	" "	120 13 6	4130 " 11	1591 13 8	11 2 8	
(2)																				
(3)																				
Total ..																				
Total of Colleges and Upper Secondary Schools and Departments ..	2	"	"	2	80	"	62	2183 4 1	" " "	3279 4 6	" "	5462 4 11	7196 12 11	"	" "	141 5 11	7338 2 10	1875 9 11		
III.—Lower Secondary Schools and Departments																				
(a) Salary System—																				
(1) Salem College	1	"	.	1	187	.	138	"	" " "	2765 13 "	" "	2765 13 8	2730 6 3	"	" "	314 12 2	3045 2 5	279 4 9	2 " 5	
(2)																				
(3)																				
Total ..	1	"	"	1	187	"	13[illegible]	"	" " "	"	" "	"	"	"	" "	"	"	"	"	
Total, Colleges and Secondary Schools.	3	"	"	3	267	"	200	2183 4 1	" " "	6045 1 6	1	8228 6 7	9927 3 2	"	" "	456 2 1	10383 5 3	2154 14 8		
IV.—Primary Schools and Departments																				
(a) Salary System—																				
(1) Salem Town School	1	"	"	1	220	"	168	35 6 10	" "	648 5 "	" "	648 5 "	1356 9 9	"	" "	213 12 "	1570 5 9	922 " 9	5 7 10	a building fees charged 2700--
(2) Shevapett Do	1	"	"	1	149	"	120	35 9 9	" "	301 11 11	" "	301 11 11	840 " "	"	" "	41 15 9	881 15 9	580 3 10	4 13 4	
(3)																				
Total ..	2	"	"	2	369	"	288	"	" "	950 " 11	" "	950 " 11	2196 9 9	"	" "	255 11 9	2452 5 6	1502 4 7		

Statement V-A.—Showing the Statistics of Municipal Schools in the Municipality of Salem for the official year 1894-95—cont.

Schools. (1)	Number of schools: At the beginning of the year. (2)	Opened during the year. (3)	Closed in the year. (4)	At the close of the year (5)	Number on rolls on 31st March 189 : Boys. (6)	Girls. (7)	Average attendance throughout the year. (8)	Receipts: Grants from Provincial Funds. (9) RS. A. P.	Grants from Local Funds. (10) RS. A. P.	School fees. (11) RS. A. P.	Other receipts. (12) RS. A. P.	Total. (13) RS. A. P.	Expenditure: Masters: Fixed salary (masters, clerks and servants). (14) RS. A. P.	Results grant. (15) RS. A. P.	School fees. (16) RS. A. P.	Contingencies and miscellaneous. (17) RS. A. P.	Total. (18) RS. A. P.	Net cost to Municipality. (19) RS. A. P.	Average net cost per pupil in each class of municipal schools. (20) RS. A. P.	Remarks. (21)
(b) Salary-results System—																				
(1) Ponnamapett School	1	"	"	1	147	"	135	" " "	" " "	270 6 6	" " "	270 6 6	410 9 8	273 " "	" " "	76 5 6	760 9 2	490 2 8	3 6 1	
(2) Kichipolyam Sch.	1	"	"	1	92	"	85	" " "	" " "	126 3 6	" " "	126 3 6	220 7 6	105 10 "	" " "	59 15 "	386 " 6	259 13 "	3 " 11	
(3) Shevapett Mariammen Kovil street school	1	"	"	1	24	9	28	" " "	" " "	57 " "	" " "	57 " "	141 " "	32 7 "	" " "	48 " "	221 7 "	164 7 "	5 14 -	
4. Gogai School	1	"	"	1	79	"	69	" " "	" " "	79 " 6	" " "	79 " 6	221 12 "	11 2 "	- - -	60 - -	392 14 -	313 13 6	4 8 9	
5. Komarasami Patti St.	1	"	"	1	53	5	55	2 10 "	" " "	57 12 6	" " "	60 6 6	152 15 6	35 4 "	" " "	12 " "	200 3 6	139 13 "	2 8 8	{For compound & Latrine 195 — 10-5
6. Ammapett	1	"	"	1	73	6	76	" " "	- - -	100 3 6	- - -	100 3 6	297 4 2	78 1	- - -	50 - -	425 5 1	325 1 7	4 4 5	
7. Ponnammapett Gate	1	"	"	1	19	8	25	" " "	- - -	35 1 6	- - -	35 1 6	83 " "	37 13 "	" " "	12 - -	132 13 -	97 11 6	3 14 6	{Building erected Rs 295 — —
8 Arasipolyam	1	"	"	1	30	10	37	- - -	- - -	31 14 -	- - -	31 14 -	82 14 -	57 3 -	- - -	36 - -	176 1 -	144 3 -	3 14 4	
9. Shevapett Mosque St	1	-	-	1	32	-	30	- - -	- - -	30 10 6	- - -	30 10 6	83 " "	43 1 "	" " "	49 " "	175 1 -	144 6 6	4 13 -	
10. Salem Mohammaday St.	1	-	-	1	90	-	71	- - -	- - -	73 - -	- - -	73 - -	348 12 11	78 6 4	- - -	48 8 6	475 11 9	402 11 9	5 10 9	
11. Fort Jubilee Do	1	-	-	1	82	21	62	1 6		56 14		61 1	359 - -	36 11 -	- - -	52 - -	447 11 -	386 7 -	6 3 9	
12. Mettu street Do	1	-	-	[illegible]	[illegible]									29 3 9		30 2 6	[illegible]	[illegible]	[illegible]	
				1	87	"	18					24 2 6	161	18 " 9		56 12 4	241 13 1	210 6 7	5 6 4	
							8	" " "	" " "	" " "	" " "	- -	63 11 10	3 10	" " "	- -	67 5 10	67 5 10	2 6 6	a building erected 53 - 2 -
15 Kitchipalayam Do Do	1	-	-	1	22	"	19					- -	63 11 10	9 4	" " "	- -	72 5 10	72 5 10	3 13 6	
Total ..	13	2	"	15	850	68	800	7 14 "	" " "	976 13 6	- -	984 11 6	2856 3 5	948 12 9	- -	591 5 10	4396 6 "	3411 10 6		
Total, Primary Schools ..	15	2	-	17	1219	68	1088	7 14 -	- -	1926 14 5	- -	1934 12 5	5052 13 2	948 12 9	- -	847 1 7	6848 11	6491 3 1	5 1	
Grand Total of all Schools and Colleges ..	18	2	"	20	1486	68	1288	219 12 1	- -	7971 15 11	1 -	10163 3	14980 "	4948 12 9	- -	1303 3 8	17232 " 9	7068 13 9		

22261-15-8

Foot-note to Statement V-A.

Number of Students from Municipal Schools and Colleges who appeared for and passed the several Examinations during the year.

Examinations.	Number of Pupils examined.	Number of Pupils passed.
First in Arts ..	8	1
Matriculation ..	19	4
Upper Secondary ..	"	"
Lower Secondary ..	26	17
4th Standard Primary School ..	68	41
Infant Standard ..	212	129
First Standard ..	144	118
Second Standard ..	104	89
Third Standard ..	67 (615)	74 (451)
~~Fourth~~ Standard ..	53	36
VI standard ..	46	33

Ex officio Chairman

STATEMENT V-B.—Showing the Statistics of Aided Schools in the Municipality of Salem for the official year 1894-95.

Schools.	Number of Schools: At the beginning of the year	Opened during the year.	Closed during the year.	At the close of the year.	Number on rolls on 31st March 189 . : Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned	Amount of such grant payable.	Amount disbursed: For current year.	For previous year.	Total	Paid as salaries to masters.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
GRANT-IN-AID																Rate at which grants were paid.
A. Result Grant (*i.e.*, Schools actually examined for results grants)—																maximum rate.
(*a*) Secondary									Nil							
Total ..																
(*b*) Primary																
London Mission School Salem	1	-	-	1	91	-	49	39	187 12 -	105 - -	105 - -	- - -	105 - -	- - -	105 - -	
Shevapett Ramasami Pillai	1	-	-	1	30	-	24	8	21 - -	21 - -	21 - -	- - -	21 - -	- - -	21 - -	
Venkatasami Naidoo	1	-	-	1	63	-	46	40	100 - -	100 - -	100 - -	- - -	100 - -	- - -	100 - -	
						-	16	13	19 - -	15 - -	15 - -	- - -	15 - -	- - -	15 - -	
						-	20	12	25 8 "	25 - -	25 - -	- - -	25 - -	- - -	25 - -	
						-	30	31	125 10 -	80 - -	80 - -	- - -	80 - -	- - -	80 - -	
9. Mettoor St. Venkatakuppier Row & Lutchmi Narasiah	1	-	-	1	26	-	18	9	21 8 -	20 - -	20 - -	- - -	20 - -	- - -	20 - -	
10. Shevapett Venkata Varmah	1	-	-	1	51	13	37	29	67 8 -	25 - -	25 - -	- - -	25 - -	- - -	25 - -	
11. Narasimmiah	1	-	-	1	26	-	23	22	55 - -	25 - -	25 - -	- - -	25 - -	- - -	25 - -	
12. Ponnammapett night school	1	-	-	1	29	-	15	11	40 - -	30 - -	30 - -	- - -	30 - -	- - -	30 - -	
13. Arasipolliam — do —	1	-	-	1	18	-	14	10	37 12 "	35 - -	35 - -	- - -	35 - -	- - -	35 - -	
14. Anstampatty school	1	-	-	1	17	4	16	11	22 9 "	22 9 -	22 9 -	- - -	22 9 -	- - -	22 9 -	
15. Salem Vardiah — " —	1	-	-	1	20	5	20	20	50 4 -	35 - -	35 - -	- - -	35 - -	- - -	35 - -	
16. Shevapett Savundy Chetti	1	-		1	27	"	25	15	23 12 -	23 12 -	23 12 -	- - -	23 12 -	- - -	23 12 -	
17. Govindarajulu Chetty	1	-	1	-	-	-	-	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
18. Ramalawmy Naidoo	1	-	-	1	47	-	27	15	25 12 -	25 12 -	25 12 -	- - -	25 12 -	- - -	25 12 -	
19. Amradanapatty School	" 1	-	1	25	1	18	17	37 - -	10 - -	10 - -	- - -	- - -	10 - -	- - -	10 - -	
20. Salem Bazaar Venkatakrishnaiah — "	1	-	1	39	9	4	2	4 - -	4 - -	4 - -	- - -	- - -	4 - -	- - -	4 - -	
21. Papinaikpet Kamniah School	- 1	-	1	23	-	20	17	36 2 -	10 - -	10 - -	- - -	- - -	10 - -	- - -	10 - -	
22. Jogai night school	- 1	-	1	50	-	26	16	38 - -	38 - -	38 - -	- - -	- - -	38 - -	- - -	38 - -	
Total ..	18	4	1	21	750	34	504	374	1036 3 -	734 1 -	734 1 -	- - -	734 1 -	- - -	734 1 -	
Grand Total ..	18	4	1	21	750	34	504	374	1036 3 -	734 1 -	734 1 -	- - -	734 1 -	- - -	734 1 -	

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late taken out. ... tment. ... No.

Statement V-B.—Showing the Statistics of Aided Schools in the Municipality of Salem for the official year 1894-95—cont.

Schools.	Number of Schools: At the beginning of the year.	Opened during the year.	Closed during the year.	At the close of the year.	Number on rolls on 31st March 189 . : Boys.	Girls.	Number of pupils examined.	Number of pupils found qualified for grants.	Full amount of grant earned.	Amount of such grant payable.	Amount disbursed: For current year.	For previous year.	Total.	Paid as salaries to masters.	Total expenditure from Municipal funds, columns 14 and 15.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
B. Combined Grant Schools—									Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
(a) Secondary									Nil							
Total ..																
(b) Primary									Nil							
(a) Secondary									Nil							
Total ..																
(b) Primary ..									Nil							
Total ..																
Grand Total ..	18	4	1	21	750	34	504	374	1036 3 -	734 1 -	734 1 -	- - -	734 1 -	- - -	734 1 -	

Ex officio Chairman

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for the year 1897-95.

(To be prepared in accordance with the instructions in G.O., dated 4th June 1[illegible] 978 M.)

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Entries as per Statement II wherever there is alteration													
Grant II.													
2 (1) Salary System School													
Salem College.													
(a) Establishment	12270	-	-	130	-	-	-	-	-	12400	-	-	Please Vide G.O No. 1974 M. Mis.
2 ii On Salary Result system													
(a) Fixed Payments.	2780	-	-	130	-	-	-	-	-	2910	-	-	dated 17th December 94.
Grant IV													
2. (1) Market (a) Establishment	-	-	-	180	-	-	-	-	-	180	-	-	Do 1st November 94 No 1592 M. Mis.
(b) Contingencies.	-	-	-	160	-	-	-	-	-	160	-	-	Resolution of the Council Dy 13th December 94
ii Slaughter House (a) Establishment	-	-	-	430	-	-	-	-	-	430	-	-	Vide G.O No. 1592 M. Mis Dy 1st November 94
Contingencies.	-	-	-	80	-	-	-	-	-	80	-	-	Resolution of the [illegible] cil Dy 13th December 94

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En Officio Chairman

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of for the year 189 -9 —*continued.*

(To be prepared in accordance with the instructions in G.O., dated 4th June 1892, No. 978 M.)

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	

EXPENDITURE ON

Number of toll-gates.	Whether collection of tolls is leased out or managed departmentally.	Amount of collections.			Works.			Establishment.			Contingencies.			Total.			Balance (column 3 *minus* column 7.)			Share due to the District Board.			Amount paid to the District Board.			Balance, if any, due to the District Board and date on which it was paid.		
1	2	3			4			5			6			7			8			9			10			11		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
15	Leased out	9998	14	1	—	—	—	—	—	—	—	—	—	—	—	5	9998	14	1	1999	12	3	1999	12	3	—	—	—

1999-12-5

Administrator

Ex Officio Chairman

Statement VIII.—Loans. for 94-95

Amount of loan and rate of interest.	For what purpose and terms on which obtained and year in which taken.	Date of Government sanction.	Amount paid. Up to 31st March 189 . Number of years.	Amount paid. Up to 31st March 189 . Amount.	Amount paid. In 189 -9 .	Amount transferred to Sinking Fund. Up to 31st March 189 . Number of years.	Amount transferred to Sinking Fund. Up to 31st March 189 . Amount.	Amount transferred to Sinking Fund. In 189 -9	Invested out of the total amount transferred up to end of 189 -9. In Government Securities.	Invested out of the total amount transferred up to end of 189 -9. In the Savings Bank.
1	2	3	4	5	6	7	8	9	10	11
Rs. A. P.				Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
				—	Nil					

Executive Officer

Ex Officio Chairman

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Statement IX.—Showing the incidence of the House-tax. for 94-95.

Name of Municipality.	Total Number of houses, as per census (occupied and unoccupied).	Number of houses on the municipal register out of the number in col. 2.	Assessed. Under 8 Annas. Number.	Under 8 Annas. Amount.	8 Annas to Rs. 1½. Number.	8 Annas to Rs. 1½. Amount.	Rs. 1½ to Rs. 5. Number.	Rs. 1½ to Rs. 5. Amount.	Rs. 5 to Rs. 15. Number.	Rs. 5 to Rs. 15. Amount.	Rs. 15 to Rs. 30. Number.	Rs. 15 to Rs. 30. Amount.	Rs. 30 and above. Number.	Rs. 30 and above. Amount.	Total. Number.	Total. Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
Salem	12,815	10,845	1691	618 8 -	3852	3470 1 -	3758	9226 4 -	539	4139 11 -	60	1101 12 -	11	884 13 -	9914	19441 1 -

Executive Officer

Ex Officio Chairman

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STATEMENT IX-A.—Showing the Incidence of the Tax on Arts. *for 94-95.*

Name of the Municipality.	Class I. Number.	Class I. Amount. RS. A. P.	Class II. Number.	Class II. Amount. RS. A. P.	Class III. Number.	Class III. Amount. RS. A. P.	Class IV. Number.	Class IV. Amount. RS. A. P.	Class V. Number.	Class V. Amount. RS. A. P.	Class VI. Number.	Class VI. Amount. RS. A. P.	Class VII. Number.	Class VII. Amount. RS. A. P.	Class VIII. Number.	Class VIII. Amount. RS. A. P.	Total. Number.	Total. Amount. RS. A. P.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Salem	1	100 - -	29	1412 - -	60	1462 8 -	161	1836 - -	229	1320 - -	784	2301 - -	20	40 - -	3554	3552 - -	4838	12023 8 -

[signature]
Ex Officio Chairman

STATEMENT X.

1. Name of Municipality .. .. Salem
2. Population as per last census 67,710
3. Sanctioned number of Councillors { (a) Nominated .. .. 10; (b) Elected 10
4. Actual number of Councillors on 31st March 189 —
   - (a) Ex-officio 1
   - (b) Nominated { Officials .. .. 4; Non-officials 5
   - (c) Elected .. { Officials .. .. -; Non-officials 10
   - Total .. 20
   - (d) Europeans and Eurasians 5
   - (e) Natives 15
5. Total number of meetings actually held during the year 33
6. Number of meetings adjourned for want of a quorum 3
7. Average attendance at each meeting *actually* held—
   - (a) Officials 2.5
   - (b) Non-officials 6.5
   - Total .. 9.0
   - (c) Europeans and Eurasians 1.0
   - (d) Natives 8.0
   - Total .. 9.0
8. Is the Chairman appointed or elected .. .. Elected
9. Name and designation of persons who have held the office of Chairman during the year, with the date of appointment or election in each case .. ..

M.R.R. W. Virasami Ayyar Avergal up to 9th November 94.
Muhamad Azizuddin Hussain Sahib Bahadur 11th November 94.

[signature]
Ex Officio Chairman

Statement X-A.—Showing the particulars of elections held in the Municipality of *Salem* in 189*4*-9*5*.

Name of the wards, if any, into which the town is divided.	Population.	Number of registered voters.	Date of election.	Number of seats filled by election.	Whether election was contested or not and the number of seats contested.
1	2	3	4	5	6
1. First Ward	67,710	× 593	19 May 94	1	Contested
		⊕ 605	23rd Febry 95	1	Do-1
2. 2nd Ward		424	23rd Febry 95	3	Do 3
3. 3rd Ward		156	-Do-	1	Do 1
4. 4th Ward		760	-Do-	1	Do-1
5. 5th Ward		264	-Do-	1	Not Contested
6.					
7.					
8.					
9.					
10.					
Total ..		2,802		8	Contested 7, Not-Do-1

× As per Voters' list for 1893
⊕ — Do — 1894.

[signature]
Ex Officio Chairman

... private scavenging agency, number of latrines and of lights, &c., in the Town of *Salem* for the year 189*4*-9*5*.

Area of Municipality in square miles.	Name of Municipal markets.	Whether collection of fees, rents, &c., was leased out or managed departmentally.	Number of houses served by the private scavenging agency on the registers on 31st March 1895.	Number of public latrines on 31st March 1894.	Number of latrines constructed in 1894-95.	Number of latrines demolished in 1894-95.	Number of latrines on 31st March 1895.	Number of lamps on 31st March 1894.	Number of lamps put up in 1894-95.	Number of lamps removed in 1894-95.	Number of lamps on 31st March 1895.
1	2	3	4	5	6	7	8	9	10	11	12
8	1. Salem Market; 2. Shevapet Weekly market; 3. Shevapet Municipal Bazaar and Mutton Stalls; 4. Gugai Market.	Managed departmentally	551	49	4	6	47	589	62	20	631
				No of Public urinals — 3	-		3.				

[signature]
Ex Officio Chairman

STATEMENT XII.—Showing particulars regarding the number of patients treated, &c., in the Town of Salem during the year 1894-95.

Name of hospital and dispensary.	Patients treated. In.	Out.	Total.	Number and name of midwives employed.	Number of labour cases attended by the midwives.	Date and Number of G.O. sanctioning rules for the treatment of the sick under section 127 of Act IV of 1884.
1	2	3	4	5	6	7
Salem Municipal Hospital	420	21,552	21,972	Ammayee	43	G.O. dated 27th September 1887 No. 974 M.
Ammapet Branch Dispensary	-	14,914	14,914	-	-	
Total	420	36,466	36,886		43	

Ex Officio Chairman

STATEMENT XIII.—Showing the Statistics of Vaccination and of Births and Deaths registered in the Town of Salem during the year 1894-95.

Number of births registered.	Number of deaths registered.	Number of prosecutions instituted for failure to register births or deaths.	Name of Medical subordinates and vaccinators performing vaccine operations.	Number of operations performed. Below one year of age.	Above one year of age.	Number of successful operations. Below one year of age.	Above one year of age.	Number of operations with animal lymph.	Number of successful operations with animal lymph.	Number of prosecutions instituted for failure to have children vaccinated.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
2565	1433	29	**Medical Subordinates** Hospital Asst.								
			1 A. Perumaul Naidu	-	-	-	-	-	-	-	
			2 G. Appadorai Mudali	-	-	-	-	-	-	-	
			3 C.K. Madhusadava Row	-	-	-	-	-	-	-	
			4 T.A. Krishnasamy Row	-	-	-	-	-	-	-	
			5 C.V. Balasundram Mudaly	1	6	-	4	7	4	-	
			Total ..	1	6	-	4	7	4	-	
			Municipal Vaccinators								
			1 S.E. Thatchanamurthy Pillay 1st class Vaccinator	1520	378	1518	375	1898	1893	270	
			2 Estharammal 2nd class Vaccinatrix	1043	206	1032	201	1249	1233		
			3								
			Total ..	2563	584	2550	576	3147	3126	270	
			Grand Total ..	2564	590	2550	580	3154	3130	270	

Ex Officio Chairman

70

71

Date taken out. Year. No. ment. the paper or of attender.

Salem

II B not checked -

Salem
2185 M/95

Salem
2185 M/95

Enclosure to Letter
do 770
95.

1
2185 M/95.

Statement No 1 relating to General Statistics in Municipality for 1894-95.

		1894. Number of Schools.	1894. Number on 31st March Boys.	1895. Number of Schools.	1895. Number of pupils on 31st March Boys.	1895. Number of pupils on 31st March Girls.	Remarks.
Colleges	Government						
	Municipal		21	1	120	"	
	Aided from Provincial Funds						
	Aided from Local or Municipal Funds						
	Unaided and Indigenous						
Secondary Schools	Government						
	Board or Municipal	1	232	1	255	"	
	Aided from Provincial Funds	1	124	1	144	"	
	Aided from Local or Municipal Funds						
	Unaided and Indigenous		123	1 (a)	125	"	(a) Practising Branch of the Government Training School Salem
Primary Schools	Government	1	1001	17 (b)	1219	68	(b) Two Schools were newly opened during the year for Panchamas'
	Board or Municipal	15		21	750	34	The progress made during the year ascertained to all classes of institutions
	Aided from Provincial Funds		441				
	Aided from Local or Municipal Funds	18		13	385	12	& three of this number were maintained
	Unaided and Indigenous	3	287	1	45	"	by the Municipality and they contained
Training Schools	Government	1	36				half the sanctioned strengths.
	Board or Municipal						
	Aided from Provincial Funds						
	Aided from Local or Municipal Funds						
	Unaided and Indigenous						
Sessional Schools	Government						
	Board or Municipal						
	Aided from Provincial Funds						
	Aided from Local or Municipal Funds						
	Unaided and Indigenous						
Industrial Schools	Government						
	Board or Municipal						
	Aided from Provincial Funds						
	Aided from Local or Municipal Funds						
Total		48	2565	56	2935	114	

(Signed) Pramathar Mukharjee
Assistant Inspector
of Schools 8th Division
13-6-95

(True copy)

Ex officio Chairman

Name of the Municipality.

Class I.

IX-A.—Showing the Incidence of the Tax on A...

...pupils of the great classes of the population under instruction to children of School-going age in Salem Municipality for 1894-95.

Classes of population	Population of School going age		Pupils under instruction		Percentage.		Remarks
	Boys	Girls	Boys	Girls	Boys	Girls	
Europeans and Eurasians	"	"	2	"	"	"	The most noticeable advance was made by the Paraiya Community of whom the numbers nearly doubled themselves chiefly due to the opening of two schools for them. Next to them come Muhammadans with an advance of 15 %. They had larger numbers at school than the percentage arbitrarily fixed for the school going population. The educational condition of Salem is still however too low for a Municipality.
Native Christians	107	107	97	4	90.6	3.7	
Muhammadans	404	404	512	37	126.7	9.1	
Hindus — Brahmans	4566	4566	467	6	50.9	1.6	
Hindus — Non-Brahman Caste Hindus			1739	61			
Hindus — Paraiyas and Kindred classes			118	6			
Total	5077	5077	2935	114	50.8	2.2	

True Copy

(Signed) Pramathanathaiyar Iyer

Assistant Inspector of Schools 2nd Division

Ex officio Chairman

Statement No. III. Giving particulars as to the qualifications of teaching Staff employed in Salem Municipality for 1894-95.

Classes of Institutions.		Number of Teachers employed	Number of possessors of Trained Teachers Certificates	Number of possessors of Teachers Certificates	Teachers with Unpassed Teachers	Remarks.
Colleges	Government					
	Municipal					
	Aided from Provincial Funds	2	1	1	"	
	Aided from Local or Municipal Funds					
	Unaided and Indigenous					
Secondary Schools	Government					
	Municipal	5	5 (a)			(a) Teachers of the Government Training School includes one Gymnastic Instructor
	Aided from Provincial Funds	14	10 (b)	2	2	(b) Includes one Gymnastic Instructor, Drawing Master and one L.T. alone.
	Aided from Local or Municipal Funds	10	5 (c)	2 (d)		(c) Includes Gymnastic Instructor (d) Tamil Sanskrit Pandits
	Unaided and Indigenous					The provision made for training was utilised during the year
Primary Schools	Government					(Signed) . Pranathartharo Aiyar
	Board or Municipal	49	30	5	✓	Assistant Inspector of Schools
	Aided from Provincial Funds					8th Division.
	Aided from Local or Municipal Funds	29	8	11		
	Unaided and Indigenous	14	3	7		
	Total	123	62	27		

(True Copy)

Ex officio Chairman

Salary Results Schools

Statement No. IV relating to the results of the Grant Examinations in Salem Municipality for 94-95.

Standard.	1894. Compulsory Subjects only: Number of pupils presented for the Standard	Number passed	Merit	Ordinary	1895 Compulsory Subjects only: Number of pupils presented for the Standard	Number passed	Merit	Ordinary	Remarks
[illegible] Standard or Lower Secondary Examination									The largest attendance in Gymnastics is noted with satisfaction. Larger should have been presented for the optional subjects in the Primary Examination. Signed/ [illegible] Inspector of Schools 8th Division
[illegible] Standard "									
[illegible] Do " "									
[illegible] Do including Primary School Examination	22	20	13	7	22	17	3	14	
[illegible] Standard " "	77	69	45	24	87	74	10	64	
[illegible] Do " "	84	71	46	25	104	89	24	65	
[illegible] Do " " "	102	89	54	35	144	118	42	76	
Infant Do "	104	89	68	21	212	129	53	76	
Name of subject	Optional subjects				Optional subjects				
Geography	94	86	56	30	69	16	1	15	
English	40	37	12	25	55	48	19	29	
Hygiene	33	29	12	17	39	21	8	13	
Object lessons	65	65	"	65	89	89	"	89	
Second Vernacular	"	"	"	"	2	2	2	"	
Drill					373	373	"	373	

(True Copy)

[illegible]

Ex Officio Chairman

Results Schools

Statement No: IV relating to the results of the grant Examinations in Salem Municipality for 1894-95.

Standard	1894 Compulsory Subjects only: Number of pupils presented for the Standard	Number passed	Merit	Ordinary	1895 Compulsory Subjects only: Number of pupils presented for the Standard	Number passed	Merit	Ordinary	Remarks
VII Standard or Lower Secondary Examination									
VI Standard									
V Do " "									
IV Do including Primary School Examination	18	15	11	4	10	9	1	8	
III Standard " "	89	86	53	33	92	80	4	76	
II Do " "	123	90	39	51	132	113	19	94	
I Do " "	125	110	55	55	155	112	33	79	
Infant Do "	86	76	66	10	115	60	11	46	

Name of Subject	Optional Subjects				Optional Subjects			
Geography	82	70	43	27	53	20	"	20
English	41	28	11	17	26	26	7	19
Hygiene	39	16	8	8	38	35	8	27
Second Vernacular	14	14	7	7	17	17	8	9

Remarks: Except in the compulsory subjects of the Lower Primary Classes there was no improvement in [illegible] grade.

(Signed) [illegible] Asst. Inspector of Schools 8th Division

(True Copy)

[illegible]
Ex officio Chairman

1914

[illegible]

Enclosure to No 95.

3/2185 Instgs

Extract from the Proceedings of a Special meeting of the Municipal Council of Salem held on Thursday the 27th June 1895.

Present

Ex officio Chairman

Mahamad Hyzuddin Hasani Sahib, Bahadur

Non official Councillors

Revd J. Goulkes

M.R.R. S. Ramasami Aiyer avergal B.A.B.L.

" P. Soondaram avergal B.A.

" S. Krishnasami Mudaliar avergal

" Chetti Muthiam Chettiar avergal

" M. Venkatachellapathi Aiyer avergal

" A. Raghunatha Surya avergal

Mahamed Sahib,

A. Ahamed Sahib,

Syed Kader Sahib,

M.R.R. R. Alagiri Chettiar avergal

" K. Thanumanna Chettiar avergal

1. Read draft administration report of the Salem Municipality for 1894-95.

Proposed by Revd J. Goulkes and Seconded by M.R.R. S. Ramasami Aiyer avergal B.A.B.L. that para 42 of

of the report regarding the factious Sprit in the Municipal College Salem, be omitted, 5 voted for and 6 against, others not voting, the proposition not carried. The other portion of the report as read was passed unanimously.

× × ×

(Signed) M. Azizuddin

(True Extract)

M. Azizuddin
Ex officio Chairman.

SALEM COLLECTOR'S OFFICE
2 JUL 95
RECEIVED

compd
E

Enclosure to No 770/95.

4/2185 M of 95

Date taken out. | Year. | No.

Office of the Tax on Arts. For 96.

CURRENT No. 2242 M

LOCAL AND MUNICIPAL DEPARTMENT.

SALEM TREASURY DEPUTY COLLE[CTOR] 8- JUL. 95 RECE[IVED]

From

THE CHAIRMAN,

MUNICIPAL COUNCIL,

SALEM.

To

THE Chief Secretary to Government Local and Municipal Departm Madras through the Collector of Salem

Dated, 8th July 1895

13 JUL. 95

No. Enclosure to letter No. 770 / 29.6.95

ENCLOSURE

SUBJECT.

Forwarding a statement showing the excess expenditure over the sanctioned budget grant for 1894–95.

3 P

Despatched on 12-7-95

No. 1134 Endorsement of 10-7-95.

Submitted

Collector

9-7-95

G.O. 1673 M / 19-11-95

19th October

JULY 1895, No. 1673 M., LOCAL AND MUNICIPAL.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From MUHAMMAD AZIZ-UD-DIN HUSSAIN SAHIB, Bahadur, Ex-officio Chairman, Municipal Council, Salem, to the Chief Secretary to Government (through the Divisional Officer, Salem), dated Salem, 29th June 1895, No. 770.

I have the honour to report on the working of the Salem Municipality during the official year 1894–95.

2. *Administrative Changes.*—During the year under report there have been several changes in the administration of this municipality. M.R.Ry. W. Viraswami Aiyar Avargal, who held the office of Chairman for the last six years, vacated his seat on the 10th November 1894, and I took charge of the municipality on the 11th idem as ex-officio Chairman agreeably to the provisions contained in section 15 of the Municipal Act. Thus, for nearly seven and half months in the year, M.R.Ry. W. Viraswami Aiyar Avargal was in charge of the municipal administration and I, for the remaining four and half months; three of the official councillors and three of the non-officials were appointed by Government, one was re-appointed and eight councillors were appointed by election.

I.—CONSTITUTION OF THE MUNICIPAL COUNCIL.

3. On the 31st March 1895, the Municipal Council consisted of twenty members, the maximum sanctioned strength; of these five were officials and fifteen non-officials. Five Europeans and fifteen Natives (including four Muhammadans). Ten non-official councillors were elected by the rate-payers, while the rest were appointed by Government.

4. During the year under report two municipal elections were held on the 19th May 1894 and 23rd February 1895 to fill up eight vacancies caused by the termination of the period of appointment of eight elected councillors. The election in four wards was contested but that in the fifth ward was not contested. The total number of registered voters in all the wards was 2,802. The number of voters who actually went to the poll was 1,237, which gives a percentage of 44·1.

5. The total number of meetings held during the year was 33 against 22 in the previous year, 20 were held during the seven and half months M.R.Ry. W. Viraswami Aiyar Avargal was in charge and 13 in the remaining four and half

months, during my tenure of office. The number of meetings adjourned for want of a quorum was three against five in the preceding year. The average attendance at each meeting is compared below with that of previous year :—

	1893–94.	1894–95.
Officials	1·6	2·5
Non-officials	8·4	6·5
	10·0	9·0

It is satisfactory to note that there has been a slight increase in the attendance of the officials. The falling off in the attendance of non-officials is due to the fact that, during the year under report, seven elected councillors vacated their seats on the 2nd February 1895, which were vacant for about two months until seven others were elected and their names gazetted.

II.—Receipts.

A.—Receipts from Taxation.

6. *Tax on Arts, &c.*—(*a*) *Arrear.*—The total amount of arrear demand at the beginning of the year was Rs. 3,458–7–0, of which Rs. 2,323–2–0 or 67·1 against 65·3 per cent. of the previous year was collected, Rs. 87–8–0 was remitted by the Council on appeal, and Rs. 544–7–0 was written off the accounts after due verification by the ward councillors. The balance outstanding at the close of the year was Rs. 503–6–0, of which the particulars are given below :—

	Rs.	A.	P.
1889–90	25	0	0
1890–91	40	14	0
1891–92	80	8	0
1892–93	142	8	0
1893–94	214	8	0
Total ..	503	6	0

Of this sum Rs. 211 is covered by the prosecutions made before the Bench of Magistrates, Salem, as specified in the margin. Rs. 83–6–0 has been subsequently collected and steps have been taken to adjust the balance as soon as possible. This amount has mostly to be written off as irrecoverable; but no proper verification having been previously made, it could not be so written off. Necessary verification is now being made through the councillor as to the amount being really irrecoverable. It will be eliminated from the accounts as soon as the verification is completed.

	Number of prosecutions filed.	Amount involved. Rs.	A.	P.
June 1893	9	26	8	0
August „	8	10	0	0
November „	1	12	0	0
January 1894	1	12	0	0
February „	1	3	0	0
March „	12	46	8	0
May „	1	1	0	0
June „	1	1	0	0
July „	1	1	0	0
October „	1	3	0	0
November „	1	50	0	0
January 1895	1	1	0	0
March „	3	3	0	0
April „	8	14	0	0
May „	2	2	0	0
June „	1	25	0	0
Total ..	52	211	0	0

7. (*b*) *Current.*—The arts-tax registers were revised during the year under report by M.R.Ry. W. Viraswami Aiyar Avargal. The current demand, as originally assessed by the Chairman, was Rs. 12,446; of this Rs. 422–8–0 was remitted by the Council on appeal. The finally-settled demand was Rs. 12,023–8–0, which shows a net increase of Rs. 303 as compared with that of last year. The amount collected was Rs. 10,467 or 87·0 against 80·5 per cent. of the previous year; the balance left uncollected at the close of the year was Rs. 1,556–8–0; of this Rs. 1,070–8–0 is covered by deposits made by appellants whose appeals have since been disposed of after the close of the year, Rs. 68 is covered by prosecutions before the Bench of Magistrates as per margin and Rupees 174–8–0 has been collected subsequently and steps have been taken to clear off the balance as early as possible. I consider that the assessments in all the divisions, except Gogai and Ponnammapett (E and I divisions), are fair. In Gogai and Ponnammapett, where a large number of weavers live, there is scope for increase, and this matter will receive attention, now that the arts-tax is being revised for the year 1895–96. The season in Salem has not been good for the past few years, in consequence of which cloth trade has, to a certain extent, suffered. At all events it has not improved. With an improvement in the season there will be an improvement in cloth trade and in the condition of the weavers, when better receipts under this head may perhaps be expected.

	Number of prosecutions filed.	Amount involved. Rs.
November 1894	1	3
January 1895	1	1
February „	8	25
March „	3	5
April „	8	14
May „	10	20
Total ..	31	68

8. The tax on arts is levied from all classes of the schedule. The number of persons assessed under each class of the schedule and the aggregate amount of the assessment under each class are noted below :—

Class.	No.	Amount. Rs.	A.	P.
I	1	100	0	0
II	29	1,412	0	0
III	60	1,462	8	0
IV	161	1,836	0	0
V	229	1,320	0	0
VI	784	2,301	0	0
VII	20	40	0	0
VIII	3,554	3,552	0	0
Total ..	4,838	12,023	8	0

The incidence per head was Rs. 2–7–9 against Rs. 2–9–1 of the previous year.

9. *Tax on Buildings*—(*a*) *Arrears.*—The arrears of tax on buildings outstanding at the commencement of the year amounted to Rs. 6,450–15–0; of this sum Rupees 5,896–6–6 was realized, Rs. 37–12–4 was remitted by the Council on appeal, &c., and Rs. 133–2–6 was written off the accounts, the defaulters concerned being paupers and, in some cases, the houses having become ruined. The balance at the close of the year was Rs. 383–9–8 as detailed below :—

	Rs.	A.	P.
1888–89	0	15	0
1889–90	19	14	0
1890–91	18	1	0
1891–92	58	2	0
1892–93	78	15	0
1893–94	207	10	8
Total ..	383	9	8

The percentage of collections on arrear demand was 91·3 against 85·8 of the previous year. Of this sum Rs. [illegible] is covered by the prosecutions before the Bench of Magistrates, Salem, as noted in the margin. Rs. 95–8–11 has been realized subsequently and steps have been taken to adjust the balance as soon as possible. The explanation given in paragraph 6 *supra* applies to the arrears under this head also.

		Number of prosecutions instituted.	Amount.		
			Rs.	A.	P.
March	1892	1	1	3	0
July	,,	1	3	14	0
September	,,	2	9	10	0
June	1893	8	12	13	0
July	,,	1	0	10	0
August	,,	3	6	9	0
February	1894	1	0	5	0
May	,,	1	0	12	0
August	,,	1	1	3	0
October	1894	1	1	8	0
November	,,	1	0	8	0
December	,,	6	5	4	0
March	1895	4	14	6	0
April	,,	3	4	13	0
May	,,	9	17	14	0
	Total	43	81	4	0

		Number of prosecutions instituted.	Amount.		
			Rs.	A.	P.
February	1895	2	3	15	0
March	,,	6	12	11	0
April	,,	22	35	10	0
May	,,	25	51	15	0
	Total	55	104	3	0

10. (*b*) *Current.* — The house-tax registers were also revised during the year under report. The current demand, as originally fixed by the Chairman, was Rs. 19,459–8–0; of this Rs. 18–7–0 was remitted by the Council on appeal. The demand finally settled was Rs. 19,441–1–0 which shows a net increase of Rupees 557–10–0 over that of last year. The collections amounted to Rs. 18,284–12–3, the percentage being 94·0 against 71·0 of the previous year; Rs. 43–9–9 was remitted by the Chairman on account of vacant houses under section 72. The balance outstanding at the close of the year was Rs. 1,112–11–0; of this balance again Rs. 381–12–0 has subsequently been realized, Rs. 104–3–0 has been covered by the prosecutions filed before the Bench of Magistrates as noted in the margin. Rs. 246–3–0 has been covered by deposits made by the appellants whose appeals have since been disposed of after the close of the year, and steps have been taken for the adjustment of the remainder as early as possible; 9,914 houses were assessed to the tax on buildings out of a total number, according to the census of 1891 of 12,815; the total number of houses on the municipal registers out of the number according to the census of 1891 being 10,845. The incidence per house was Rs. 1–15–4 against Rs. 1–15–3 of the previous year.

11. *Tax on Lands*—(*a*) *Arrears.*—The arrear demand at the beginning of the year was Rs. 994–8–0, of which Rs. 782–5–4 or 79·6 against 74·3 per cent. of the previous year was collected; Rs. 3–2–4 was remitted by the Council on appeal, Rs. 40–9–3 was written off the accounts as irrecoverable. The balance outstanding at the close of the year was Rs. 168–7–1, the particulars of which are noted below; out of this balance Rs. 59–2–6 has subsequently been collected, Rs. 23–0–2 is covered by prosecutions filed before the Bench of Magistrates as noted in the margin, and steps have been taken to clear off the arrears as early as possible:—

	Number of prosecutions instituted.	Amount.		
		Rs.	A.	P.
March 1895	3	13	9	5
April ,,	3	4	1	1
May ,,	6	5	5	8
Total	12	23	0	2

	Rs.	A.	P.
1890–91	11	5	2
1891–92	10	12	5
1892–93	32	4	11
1893–94	114	0	7
Total	168	7	1

12. (*b*) *Current.*—The lands liable to taxation within the municipal limits have been thoroughly surveyed and the registers thoroughly revised during the year 1895–94. 1,572·76 acres of land have been assessed at Rs. 1,313–9–9, which is the demand finally settled for the year. The collections amounted to Rs. 1,027–14–11, the percentage being 78·2 against 37·3 of the previous year. The balance outstanding at the close of the year was Rs. 285–10–10; of this sum, Rs. 96–5–6 has subsequently been collected and Rs. 75–6–9 is covered by the prosecutions before the Bench of Magistrates as noted in the margin, and steps have been taken to adjust the balance at an early date. The question of assessing these lands on the annual rental value for the current year is under the consideration of the council.

		Number of prosecutions instituted.	Amount.		
			Rs.	A.	P.
March	1895	4	18	1	9
May	,,	6	57	5	0
	Total	10	75	6	9

13. A statement showing the demand, collection and balance under all items having fixed demand is prepared and forwarded every month to the Collector for his information.

14. On the 11th November 1894 when I took charge of the office of Chairman, I found that only Rs. 3,812–4–4 under current demand and Rs. 7,360–1–3 under arrears had been collected under the three heads of important taxes, viz., tax on arts, tax on buildings and tax on lands, out of Rs. 43,682–0–9. I had to collect the rest—*vide* the subjoined statement:—

Taxes.	Net demand.			Collections up to 10th November 1894.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.
1	2	3	4	5	6	7
1. Tax on arts ..	Rs. A. P. 3,458 7 0	Rs. A. P. 12,023 8 0	Rs. A. P. 15,481 15 0	Rs. A. P. 1,791 7 6	Rs. A. P. 2,377 0 0	Rs. A. P. 4,168 7 6
2. ,, on buildings ..	6,450 15 0	19,441 1 0	25,892 0 0	5,020 1 0	1,430 9 0	6,450 10 0
3. ,, on lands	994 8 0	1,313 9 9	2,308 1 9	548 8 9	4 11 4	553 4 1
Total ..	10,903 14 0	32,778 2 9	43,682 0 9	7,360 1 3	3,812 4 4	11,172 5 7

Taxes.	Collections from 11th November 1894 to 31st March 1895.			Total collections.			Amount remitted and written off.	Balance on the 31st March 1895.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
	8	9	10	11	12	13	14	15
1. Tax on arts ..	Rs. A. P. 531 10 6	Rs. A. P. 8,090 0 0	Rs. A. P. 8,621 10 6	Rs. A. P. 2,323 2 0	Rs. A. P. 10,467 0 0	Rs. A. P. 12,790 2 0	Rs. A. P. 631 15 0	Rs. A. P. 2,059 14 0
2. ,, on buildings.	876 5 6	16,854 3 3	17,730 8 9	5,896 6 6	18,284 12 3	24,181 2 9	214 8 7	1,496 4 8
3. ,, on lands.	233 12 7	1,023 3 7	1,257 0 2	782 5 4	1,027 14 11	1,810 4 3	43 11 7	454 1 11
Total ..	1,641 12 7	25,967 6 10	27,609 3 5	9,001 13 10	29,779 11 2	38,781 9 0	890 3 2	4,010 4 7

From the above statement it will be observed that a sum of Rs. 27,609–3–5 or 63·2 per cent. of the aggregate demand under these three heads has been realized during the last four-and-a-half months of the year.

15. *Tax on Vehicles with Springs and tax on Animals and Carts without Springs.*—The increase as compared with the actuals of last year under these items was mostly due to better supervision exercised over this branch this year than in the previous year. The sanitary inspectors were strictly ordered by me to bring to notice all unlicensed carts and animals, and I was so much impressed with the necessity of having a separate agency for detecting cases of evasions to take out licenses under this head, that I proposed to Government in the budget for 1895–96 the desirability of

employing a separate detecting and prosecuting inspector for the purpose. Government was pleased to sanction my proposal in G.O., dated 25th April 1893, No. 697 M., and since then excellent work is being done and much loss of municipal revenue averted. Registers have been maintained showing the vehicles, animals, &c., chargeable.

16. *Coercive Processes.*—The number of warrants of all kinds issued during the year was 4,566 against 13,480 in 1893–94; adding to this the unexecuted warrants of 1893–94, the total was 7,213, of which 6,210 were executed and cancelled within the year, leaving 1,003 to be disposed of in the current year; a greater part of this number has since been disposed of. The total amount covered by the warrants issued during the year was Rs. 9,094–5–6 against Rs. 23,271–4–11 in 1893–94 and the amount recovered was Rs. 10,896–15–9; property was sold in 11 cases against 53 in the previous year and Rs. 10–14–9 realized. The number of prosecutions instituted during the year was 530 against 1,069 in 1893–94. The duty of executing the warrants was assigned to the bill-collectors themselves. The fall in the number of processes issued this year will not, I hope, be unfavourably viewed. It is mainly due to the strict supervision exercised over the bill-collectors, who were made to send daily reports of progress in collections which were very strictly reviewed. There was therefore no necessity to have recourse to the issue of a large number of warrants, the collections having been brisk even without them. Whenever the bill-collectors grew lax I stirred them up by undertaking the collections myself.

17. *Tolls.*—Tolls are levied at three-fourths of the maximum rates. There are fifteen toll-gates which were leased out to contractors during the year under report. The collections credited to Municipal funds after deducting the local fund share due to the district board amounted to Rs. 7,999–1–10 against Rs. 7,840–10–6, the actuals of 1893–94. The increase was due to the higher bids offered at the time of sale of the farms. The current gross demand under tolls (excluding the amount of interest of Rs. 73–14–1 realized) was Rs. 9,925, the whole of which was realized. The one-fifth share of tolls due and paid to the District Board, Salem, amounted to Rs. 1,985 (excluding the amount of interest).

18. *Incidence of Taxation.*—The total income from taxation was Rs. 52,504–11–9 including and Rs. 44,505–9–11 excluding tolls. The average incidence per head of the population was As. 12–5 in the former and As. 10–6 in the latter case, against As. 11–8 and As. 9–9, respectively, in 1893–94. The incidence for the Presidency in 1893–94 was As. 13–3 and As. 9–10.

B.—Miscellaneous Receipts.

19. *Avenue Receipts.*—Under this head the amount collected was Rs. 165–11–0 against the revised estimate of Rs. 180 and Rs. 502–9–1, the actuals of 1893–94. The decrease was due to the very low bids offered at the time of sale of the avenue produce, which was very poor in the year.

20. *Sale-proceeds of Night-soil, Street Refuse, &c.*—The realizations under this head amounted to Rs. 300–8–4 against the revised estimate of Rs. 150 and Rupees 284–8–0, the actuals of 1893–94. The increase is chiefly due to the fact that the collection of sweepings of A and B Divisions of the town was leased out to a contractor for Rs. 165. This system will be tried in the other parts of the town also in the current year.

21. *Fees from Educational Institutions.*—The receipts under this head amounted to Rs. 7,971–15–11 against the revised estimate of Rs. 7,700 and Rs. 7,743–8–5, the actuals of 1893–94. The number of boys in the Municipal College and other schools during the year under report was greater than that of last year. This accounts chiefly for the increase.

22. *Income from Markets.*—At the meeting of the municipal council held on the 15th February 1894, it was resolved by the council that all the municipal markets should be taken up under municipal management during the year under report, as

no bids for them were offered above the upset price. The amount of Rs. 2,245–9–6 actually collected has therefore been taken as the current demand for the year under report. The arrear demand under this head was Rs. 405–11–6, the whole of which has been realized. There are at present four markets as in the previous year. These have been frequently used by the public and are kept clean and in good order. The question of the site to be acquired for the Jubilee Market proposed to be constructed to the west of the taluk cutcherry is still under the consideration of the District Board, Salem. The total receipts from the four markets above referred to amounted to Rs. 2,675–11–3. Deducting expenditure on construction, repairs, maintenance and establishment and contingencies, which amounted to Rs. 617–12–3, the net income from markets was Rs. 2,057–15–0.

23. *Income from Slaughter-houses.*—The current collections under this head amounted to Rupees amounted to Rs. 2,035–6–0. The arrear demand under this head amounted to Rs. 202–8–0, the whole of which was realized. There are at present five slaughter-houses, all of which were managed departmentally during the year under report, for the reasons set forth in paragraph 22, *supra*.

24. *License-fees.*—The receipts under this head amounted to Rs. 1,339–4–5 against the budget grant of Rs. 1,100 and Rs. 963–6–9, the actuals of last year. The increase was due to the fact that the arrears of last year were realized during the year under report by prosecution before the Bench of Magistrates, Salem, and strict supervision exercised.

25. *Cart-stand Fees.*—The current demand under this head amounted to Rs. 1,375, the whole of which was realized. The total receipts amounted to Rs. 1,406–10–4 against the revised estimate of Rs. 1,380 and Rs. 1,348–9–0, the actuals of 1893–94. The increase was due to the fact that higher bids were offered at the time of sale of the municipal cart-stand.

26. *Fines under Municipal and other Acts.*—Rs. 1,309–14–7 was realized under this head against the budget grant of Rs. 820 and Rs. 593–13–10, the actuals of 1893–94.

27. *Grants and Contributions from Government*—(*i*) *Education grants for Buildings.*—The sum of Rs. 1,480 provided in the budget and revised estimates under this head was not drawn as the payment for the repair and improvement of the Shevapett town school-house is under consideration and a copy of the proceedings of the Head-quarters Deputy Collector, Salem, awarding Rs. 2,700 as compensation on account of the Salem Town school-house has been received after the closing of the year. The building acquired under the Act will be taken possession of and the grant will be drawn in the usual course in the current year.

28. *Grants for Municipal Schools.*—During the year under report the scale of the salary grant of some of the teachers of the Salem College was reduced by the Director of Public Instruction, Madras. The income under this head therefore amounted to Rs. 2,261–15–8 as compared with Rs. 2,324–0–2, the actuals of last year.

29. *Grants from Local Funds*—(*ii*) *Medical.*—The realization under this head amounted to Rs. 1,155–3–10 against Rs. 2,200, the actuals of last year, which includes the arrears of previous years.

30. *Private Scavenging.*—The number of houses served by the private scavenging agency on the last day of the year was 551; the amount of fees collected was Rupees 608–10–9 and the charges incurred were Rs. 723–13–2, against Rs. 531, Rs. 622–15–9 and Rs. 708, respectively, in 1893–94. The system has been in force in all the divisions of the town except E. The current demand under this head amounted to Rs. 627–6–9, which Rs. 608–10–9 was collected. The balance at the close of the year was Rs. 18–12–0, which has since been realized. There is much scope for improvement in this branch. I have appointed Mr. Boalth as Scavengering Inspector and hope that better work will be turned out.

31. *Opening Balance, &c.*—The year opened with a credit balance of Rupees 11,297–12–4, and the current receipts amounted to Rs. 75,290–11–4 against Rupees 69,520 and Rs. 80,130, respectively, anticipated in the budget and revised estimates of the year and Rs. 72,147–5–5, the actuals of 1893–94. The increase as compared

with the last year is mainly due to the increase in the amount realized under the tax on buildings and lands, school-fees, income from markets and slaughter-houses, [illegible] fees and fines.

III.—Expenditure.

32. The total expenditure amounted to Rs. 74,199–9–1 against Rs. 82,050 anticipated in the revised estimate and Rs. 67,797–9–1 incurred in 1893–94. It was distributed among the several grants as noted below:—

—	1893–94.	1894–95.	Percentage for 1894–95.
	Rs. A. P.	Rs. A. P.	
Grant I, Public Works	14,609 11 8	17,211 11 0	23·2
Do. II, Education	17,313 1 8	18,975 2 8	25·6
Do. III, Sanitation and Medical Services	24,727 5 2	25,625 5 6	34·5
Do. IV, Lighting and Miscellaneous Municipal purposes	5,518 4 0	6,433 12 7	8·7
Do. V, Supervision	5,426 11 0	5,254 1 4	7·1
Advances and Refunds	202 8 0	699 8 0	0·9
Total	67,797 9 1	74,199 9 1	100·0

The net increase as compared with the figures of 1893–94 occurs mainly under Grants I, II, III and IV.

33. *Grant I, Public Works*—* 1) *New Works*—(*a*) *Communications.*—The expenditure under this head amounted to Rs. 1,255–6–6 against the budget and revised estimate of Rs. 2,500. The decrease was chiefly due to the fact that no expenditure was incurred towards the improvement and widening of lanes and streets in certain parts of the town for which a provision of Rs. 1,000 had been made in the budget. The opening of a lane in the Salem Bazaar street, with a view to improve the private scavenging system, is still under the consideration of the council. During the year under report a causeway near the Fischer anicut has been built at a cost of Rs. 1,255–6–6.

*	Rs. A. P.
Amount spent up to 10th November 1894	....
Amount spent from 11th November 1894 to 31st March 1895	1,255 6 6
Total	1,255 6 6

34. (*b*) *Buildings.*—The charges incurred under this † head amounted to Rupees 7,916–9–11 against the revised estimate of Rs. 13,120. The decrease was chiefly due to the following causes:—

†	Rs. A. P.
Amount spent up to 10th November 1894	1,022 2 5
Amount spent from 11th November 1894 to 31st March 1895	6,894 7 6
Total	7,916 9 11

(1) Improvement of the Shevapett school-house for which a provision of Rs. 1,373 was made, though completed, was not paid for within the year, the work not having been carried out according to the estimate.

(2) Messrs. Raju and Co. were able to supply only two zinc sheet latrines, though they were asked to supply sixteen latrines of that kind before the close of the year.

(3) The mud wall latrine on the line road in Gogai was not considered necessary by the council. The iron latrines already received will be put up as soon as the municipality is put in possession of the sites which have been acquired under the Act. The sample latrine supplied by Messrs. Raju and Co., Madras, has been approved by the Sanitary Engineer and the municipal council at its meeting held on the 24th October 1894. The people are not now generally in favour of these latrines. It is therefore desirable to give a trial to the three latrines supplied by Messrs. Raju and Co., first, before purchasing more latrines of the kind; otherwise the money spent on them will be a mere waste. During the year under report four mud-wall latrines were improved and rebuilt at Ammapett.

35. *Drainage.*—The consideration of the scheme for the drainage of this town is [illegible] *sine die* by the Sanitary Engineer to Government. This is a misfortune to the town, considering the insanitary condition of the drains and the unbearable stench arising from them. In this connection, I beg to invite the attention of Government to paragraph 2 of the Deputy Sanitary Commissioner's inspection notes embodied in G.O., dated 25th April 1895, No. 693 M.

36. *Water-supply.*—The provision of Rs. 110 made in the revised estimate under this head for a well for the Pariahs of J Division was not spent, as it appeared that the site selected was rocky and a trial well has been ordered.

37. (2) *Repairs*—(*a*) *Communications.*—The expenditure on the repair of the town roads was Rs. 3,997–10–9 against the revised estimate of Rs. 4,000 and Rupees 4,054–3–4, the actuals of 1893–94. The percentage of expenditure on the net income from tolls was 49·9 against 51·7 in 1893–94. With regard to the general condition of the roads in the town, the remarks of the Deputy Sanitary Commissioner, who inspected the town in December 1894, are quoted below:—

	Rs. A. P.
Amount spent up to 10th November 1894	2,269 15 4
Amount spent from 11th November 1894 to 31st March 189 5.	1,727 11 5
Total	3,997 10 9

"There are said to be 45 miles of roads under this municipality. The main roads and streets are in good order, but the smaller bye-streets and lanes are very much out of repair . . ."

The repairs of smaller streets and lanes no doubt deserve a greater attention, and necessary provision has been made in the budget for 1895–96.

	Rs. A. P.
Amount spent up to 10th November 1894	531 8 6
Amount spent from 11th November 1894 to 31st March 1895.	386 14 4
Total	918 6 10

38. (*b*) *Buildings.*—The repair and tarring of some of the municipal latrines and other buildings were found necessary and urgent. The expenditure under this head, therefore, amounted to Rs. 918–6–10 against the revised estimate of Rs. 1,030.

39. (*d*) *Water-supply*—(*i*) *Repairs to Works, &c.*—The travellers' bungalow well and the well at Ammapett have been repaired and most of the municipal wells have been provided with pulleys. The charges under this head, therefore, amounted to Rs. 543 against the budget grant of Rs. 100 and the revised estimate of Rs. 520. Towards the close of the year the scarcity for water was very much felt throughout the town, and several wells and the Arisipoliem tank were deepened and repaired at the commencement of the current year.

	Rs. A. P.
Amount spent up to 10th November 1894	474 8 4
Amount spent from 11th November 1894 to 31st March 1895.	68 7 8
Total	543 0 0

40. *Tools and Plant and other Stores.*—The expenditure under this head amounted to Rs. 232–8–0 against the budget grant of Rs. 200. During the year under report a supply of new furniture was purchased. This accounts for the increase as compared with the expenditure of 1893–94, which amounted to Rs. 196–1–11.

41. *Grant II, Education*—(1) *Training Schools.*—During the year under report four teachers were under training—one Hindu and one Muhammadan in the Government Training School, Salem, one Muhammadan in the Muhammadan School, Triplicane, and another Hindu, the second assistant of the Salem College, in the Teachers' College, Saidapet, on a stipend of Rs. 40 per mensem for nearly 10½ months. The amount expended under this head was Rs. 628–10–0 against the budget grant of Rs. 700 and Rs. 253–11–10, the actuals of 1893–94.

42. *Municipal Schools on Salary System*—(*a*) *Establishment.*—The expenditure under this head amounted to Rs. 12,123–12–11 against the revised estimate of

Rs. 12,140. The First Assistant's place in the Salem College and of two assistant masters in the town school were vacant for some time during last year. This accounts for the decrease as compared with the actuals of last year, which amounted to Rs. 11,10[illegible]. The number of pupils on the rolls of the Salem College on the 31st March 1895 was 267 against 253 at the close of 1893–94. The results of the public examinations are compared with that of the previous year as shown below :—

	1893–94.		1894–95.	
	Number of pupils sent up and examined.	Passed.	Number of pupils sent up and examined.	Number passed.
1. First in Arts	15	6	8	1
2. Matriculation	21	7	19	4
3. Seventh Standard or Lower Secondary examination	21	12	26	17

The poor results in the public examinations are probably due to the factious spirit that was rife in the Municipal College. The First Assistant M.R.Ry. Srinivasa Sastri, B.A., and the Fourth Assistant M.R.Ry. Ramasesha Aiyar, B.A., have since resigned. The introduction of new blood will, it is hoped, tend to improve the internal management and discipline of the college. The net cost of the Salem Municipal College as compared with 1893–94 was as follows :—

	1893–94.			1894–95.		
	Rs.	A.	P.	Rs.	A.	P.
Charges	9,340	6	9	10,383	5	3
Deduct—						
Receipts—						
Provincial grants	2,290	0	0	2,183	4	1
School-fees, &c.	5,973	4	6	6,045	2	6
Total ..	8,263	4	6	8,228	6	7
Net cost ..	1,077	2	3	2,154	14	8

43. *Salary-result System Schools—Fixed Payments.*—The expenditure under this head amounted to Rs. 2,856–3–5 against the revised estimate of Rs. 2,880, and Rs. 2,492–4–2, the actuals of 1893–94. During the year under report, the scale of establishment was revised and two additional teachers were entertained for the two new schools opened for Panchamas from July last. This accounts chiefly for the increase as compared with the charges of 1893–94. There are fifteen schools on this system against thirteen in the previous year. Of these, four are purely Muhammadan schools and two are Panchama schools.

44. *Results Grants to Salary result System Schools.*—The outlay under this head amounted to Rs. 948–12–9 against the revised estimate of Rs. 700 and Rs. 865–15–7, the actuals of 1893–94. During the year under report two schools were newly opened as noted in paragraph 43 *supra* and all the other schools did well in the annual grant examination and earned more grants than in the previous year, and under the new Grant-in-aid Code grants were paid to the backward classes at 50 per cent. higher than others. This accounts chiefly for the large increase of outlay as compared with that of last year. The results grants are paid at 75 per cent. of the amount earned as in the previous year.

45. *Results Grants to Aided Schools.*—The number of schools at the commencement of the year was eighteen. Four schools were newly opened and one was closed during the year before the grant examination. The number of schools on the last day of the year was 21. Of the 22 schools that were registered for examination, 21 were examined against 19 in the previous year. The amount of grants paid to them was Rs. 734–1–0 against the revised estimate of Rs. 750. The results grants are paid to aided schools at the maximum rates.

46. (6) *Inspection—(b) Municipal Inspectors.*—There is a supervisor on a salary of Rs. 20 per mensem to supervise the Municipal Primary schools in the town. His [illegible] during the year under report was on the whole fair.

47. (7) *Miscellaneous—(b) Common Gymnasium—*(i) *Establishment.*—The outlay under this head amounted to Rs. 115–0–11 against Rs. 74–13–5, the actuals of last year. The increase as compared with the charges of last year was due to the fact that during the year under report, the common gymnastic instructor has been employed throughout the year, whereas in 1893–94 he was entertained only from July 1893.

48. The total expenditure on education was Rs. 18,975–2–8; deducting income from provincial grants Rs. 2,446–3–0, and school-fees, &c., Rs. 7,972–0–11, total Rs. 10,418–3–11, the net cost was Rs. 8,556–14–9. The percentage of net expenditure on education to total income from taxation and other revenue apart from taxation except school-fees (Rs. 62,725) was 13·6 against 11·6 in 1893–94. A copy of the statements prescribed in G.O., dated 15th April 1891, No. 885 L., and received from the Assistant Inspector of Schools, Eighth Division, is herewith submitted.

49. *Grant III, Sanitation and Medical Services—*(1) *Hospitals and Dispensaries—*(a) *Establishment.*—The outlay under this head amounted to Rs. 2,316–6–0 against Rs. 2,026–14–6, the actuals of last year. During the year under report an extra third-class hospital assistant on a salary of Rs. 25 per mensem has been entertained. The additional compounder and the midwife were working throughout the year. These facts chiefly account for the increase as compared with the actuals of 1893–94.

50. (*b*) *Medicines and Supplies.*—The charges under this head amounted to Rupees 1,648–8–2 against the revised estimate of Rs. 1,350 and Rs. 1,269–2–9, the actuals of the year 1893–94. As there was some delay in the receipt of the supply of medicines from Messrs. Burgoyne Burbidges and Co., London, certain medicines had to be purchased from the local fund reserve stock. Import duty and cost of exchange had also to be paid for the medicines supplied by the above firm. These facts chiefly account for the increase as compared with the revised estimate and the actuals of 1893–94.

51. (*c*) *Diet of Patients and* (*d*) *Sundries and Contingencies.*—Owing to the decrease in the number of in-patients treated in the municipal hospital, Salem, during the year under report, the charges under these two heads were less than the revised estimate and the actuals of 1893–94.

52. The total expenditure of the hospitals and dispensaries was Rs. 6,033–13–0 against the revised estimate of Rs. 6,180 and Rs. 5,569–15–10, the actuals of 1893–94. The following statement shows the number of in and out patients treated in the municipal hospital and the branch dispensary at Ammapett as compared with last year :—

	1893–94.	1894–95.
In-patients	537	420
Out-patients	33,609	36,466
Total ..	34,146	36,886

The amount of sale-proceeds and composition fees of medicines under the rules framed by the municipal council and approved by Government in its order No. 974 M., dated 27th September 1887, was Rs. 468–12–5 against Rs. 241–6–9 in 1893–94. A copy of the annual medical and sanitary report for 1894–95 of the District Medical and Sanitary officer, Salem, is herewith submitted. Arrangements are being made for the acquisition of a site required for the hospital assistants' quarters in the current year, with reference to G.O., dated 6th June 1894, No. 1005 L. During the year under report, a dispensary for gosha women was opened at the Salem fort by the District Board, Salem, and the supply of medicines to this dispensary has been obtained from the municipal hospital.

53. *Midwife.*—The midwife attached to the municipal hospital, Salem, has attended 43 cases against 12 in 1893–94. At the meeting of the Municipal Council of Salem

held on the 26th April 1894, it has been resolved to pay her on the salary-grant system, her pay being Rs. 10 per mensem with one rupee for every case of labour attended by her outside the hospital from 1st June 1894.

54. *Medical Training of Women.*—As stated in the last year's report, no action was taken by the municipal council towards the training of female medical practitioners during the year under report.

55. *Vaccination.*—The number of vaccine operations performed during the year under report is compared below with that of the previous year :—

—	1893–94.		Total.	1894–95.		Total.
	Successful.	Unsuccessful.		Successful.	Unsuccessful.	
Number of vaccinations performed by the medical subordinates ..	20	..	20	4	3	7
Number of vaccinations performed by municipal vaccinators	2,532	83	2,639	3,126	6	3,147
Total ..	2,552	83	2,659	3,130	9	3,154

The average cost of each successful operation performed by the municipal vaccinators was As. 2–1 against As. 3–7 in 1893–94. All the operations were performed with glycerine paste which is obtained from the district board depôt opened at Salem. The number of prosecutions instituted for failure to have children vaccinated was 270 against 217 in 1893–94. A copy of the birth register is furnished to all the vaccinators in each month.

56. *Registration of Births and Deaths—(b) Contingencies.*—The charges under this head amounted to Rs. 117–3–6 against the budget estimate of Rs. 60 and Rs. 46–10–0, the actuals of 1893–94. The increase was due to the fact that during the year under report arrears of house-rent of the office of the registrar of births and deaths were paid, printing work executed and furniture supplied to the registrars. The number of births and deaths registered during the year under report is compared below with that of the previous year :—

—	Births number registered.	Rate per mille.	Deaths number registered.	Rate per mille.
1893–94	2,582	38·1	2,145	31·6
1894–95	2,565	37·8	1,433	21·1

The number of prosecutions instituted for failure to register births and deaths was 29 against 43 in 1893–94. The particulars and causes of deaths are shown below :—

	1893–94.	1894–95.
Cholera	421	37
Small-pox	18	..
Fevers	664	500
Dysentery and diarrhœa	120	50
Other causes	922	846
Total ..	2,145	1,433

57. *Conservancy, Road-Cleaning and Road-Watering—(a)* (i) *Establishment.*—The expenditure under this head amounted to Rs. 11,357–2–5 against Rs. 10,968–13–9, the actuals of 1893–94. The increase was chiefly due to the fact that one of the sanitary inspectors was sent to Madras for being trained in the Medical College and the consequent charges thereon, agreeably to G.O., dated 10th December 1894, No. 1914 M. The sanitary condition of the town was on the whole satisfactory.

58. (ii) *Other charges, such as purchase or hire of carts, &c.*—The outlay under this head amounted to Rs. 5,489–15–7 against the budget grant of Rs. 5,460 and Rs. 5,376–0–1, the actuals of last year. The increase was chiefly due to the fact that during the year under report three air-tight iron night-soil carts and necessary materials required for the preparation of about 50 dust-bins were purchased.

59. *Cholera Charges.*—The amount of charges incurred under this head was Rs. 174–2–3 against the budget grant of Rs. 300, and Rs. 397–4–0, the actuals of 1893–94. Cholera was present at the beginning of the year in a sporadic form and scattered throughout all parts of the town. The disease gradually subsided and ceased altogether about the beginning of May 1894. But it broke out again in the middle of November and continued for about four months and ceased altogether in the middle of February 1895. The total number of attacks was 56 and deaths registered were 37 against 659 and 421, respectively, in 1893–94. The usual necessary precautions taken to check the progress of the disease are explained in the District Medical Officer's report, a copy of which is herewith submitted to Government. During the prevalence of cholera the affected localities were inspected by me and steps taken to check the disease. My thanks are due to Surgeon-Major D. F. Dymott and the Assistant Surgeon Mr. Gonsalves and M.R.Ry. P. S. Ganapathi Aiyar Avargal, Treasury Deputy Collector and Municipal Councillor, for their valuable assistance in improving the sanitation of the town and the arrangements Dr. Dymott made for rendering medical aid during the prevalence of the epidemic. It will also be observed from the above report that in other respects also the town was free from any unusual sickness and the general health of the inhabitants was satisfactory. During the year under report, the town was inspected by the Inspector of Vaccination and Deputy Sanitary Commissioner, Madras.

60. *Grant IV, Lighting and Miscellaneous Municipal Purposes*—(i) *Lighting.*—The lighting of the town was carried on departmentally during the year under report as was done in the previous year. The drain cleaners attached to the establishment of flushing drains, &c., shown under Grant I, were attending to this work in addition to their own, the proportionate cost of their pay being debited to both the heads as usual. The total charges amounted to Rs. 2,856–1–3 against the revised estimate of Rs. 2,930 and Rs. 3,286–15–0, the actuals of 1893–94. The decrease as compared with the actuals of last year was chiefly due to the following causes :—In 1893–94, fifty new iron lamp posts, &c., and one iron drum were purchased, and arrears of contribution due to the District Board, Salem, were paid. The total number of new lights put up during the year under report was 62 and the total number in existence on the 31st March 1895 was 631 against 589 in 1893–94 ; this gives an average of 79 lamps to a square mile, the area of the municipality being eight square miles.

61. (ii) *Markets and Slaughter-houses.*—As already noticed above, all the municipal markets and slaughter-houses were managed departmentally during the year under report. The establishment for the same has been sanctioned by Government in G.O., dated 1st November 1894, Mis. No. 1592 M.

62. *Poor House.*—The following table shows the strength of the institution during the year as compared with 1893–94 :—

	1893–94.	1894–95.
Number of patients remaining at the beginning of the year ..	9	9
Do. admitted during the year	27	20
Do. discharged	23	15
Do. died	4	9
Do. remaining at the end of the year	9	5
Number of disabled paupers fed during the year	3,262	2,506

The total cost of this institution was Rs. 526–8–9 against the revised estimate of Rs. 620, and Rs. 591–3–2, the actuals of 1893–94 ; the small number of its inmates compared with the population of the town does not seem to justify the existence of the poor house and the expenditure incurred upon it.

63. *Travellers' Bungalow.*—The number of travellers who halted at the bungalow was 69 against 66 in 1893–94, and the rent realized from them amounted to Rs. 147

against Rs. 228–8–0 in 1893–94. The total charges of the bungalow including the cost of repair of the building, &c., were Rs. 324–11–5. The net cost to the municipality was Rs. 177–11–5. With reference to G.O., dated 12th March 1891, No. 564 L., I have to report that the condition of the bungalow is good and the necessary furniture and other articles have been supplied last year.

64. (9)(iv) *Compensation for Lands.*—A sum of Rs. 730 has been paid as compensation for the acquisition of land required for the purpose of a burial-ground with a view to close the one near the Fischer anicut against burials alone.

65. (v) *Other items.*—The outlay under this head amounted to Rs. 606–8–1 against the revised estimate of Rs. 600 and Rs. 591–0–8, the actuals of 1893–94. The details for the amount of outlay are noted below :—

	Rs.	A.	P.
Cost of gunpowder supplied, wadding expense of the gun and gunner's pay	160	10	0
Town crier's pay	41	14	0
Law charges	147	12	0
Rent paid for the building occupied by the literary society and for the land used for the slaughter-house at Ammapet	100	0	0
Painting and numbering houses and tin tickets	56	10	0
Land revenue assessment paid for the municipal lands	99	10	1
Total ..	606	8	1

66. *Grant V, Supervision and Management—(a) General Establishment*—(ii) *Inspection.*—The charges incurred under this head amounted to Rs. 332 against the budget estimate of Rs. 480 and Rs. 480, the actuals of 1893–94. M.R.Ry. W. Viraswami Aiyar Avargal vacated his office of Chairman on the 10th November 1894; since then no carriage allowance is paid. This accounts for the decrease as compared with the amount under the above two items.

67. (*d*) *Office Contingencies other than* (*b*) (ii).—The amount of expenditure under this head was Rs. 890–4–0 against the budget grant of Rs. 810 and Rs. 955–12–6, the actuals of 1893–94. The increase as compared with the former was due to the fact that during the year under report a large quantity of printing office forms, registers, &c., was executed. In 1893–94, furniture was purchased both for the office and the meeting room. This accounts for the decrease as compared with the actuals of 1893–94.

68. *Advances Recoverable.*—The subjoined table gives particulars of advances made and recovered during the year :—

	Rs.	A.	P.
Balance on the 31st March 1894	331	6	0
Advances made in 1893–94	722	0	0
Total ..	1,053	6	0
Advances recovered	112	4	0
Balance on the 31st March 1895 ..	941	2	0

IV.—Closing Balance, Debts, &c.

69. *Closing Balance.*—Deducting the total expenditure of Rs. 74,199–9–1 from the total receipts including the opening balance Rs. 86,588–7–8, the closing balance was Rs. 12,388–14–7. This amount, together with the deposit balance in cash, corresponded with the balance to the credit of the municipal fund in the Salem Huzur treasury as noted below :—

	Rs.	A.	P.	Rs.	A.	P.
Balance of municipal fund as per statement II				12,388	14	7
Deposit balance in cash				5,659	12	11
				18,048	11	6
Add amount of uncashed cheques				3,743	2	5
Total ..				21,791	13	11
Deduct collections not remitted	536	8	9			
Amount drawn from the treasury but not disbursed	28	9	2			
				565	1	11
Balance in treasury as per Treasury Deputy Collector's letter, dated 17th April 1895, No. 1064-Accts.				21,226	12	0

70. *Municipal Accounts.*—During the year under report, the accounts of this municipality for the year 1893–94 were audited by M.R.Ry. P. Rajagopala Mudaliyar, Assistant Inspector of Local Fund Accounts. He found that the general result of the audit was on the whole satisfactory. The accounts for 1894–95 have not as yet been audited.

71. *General Remarks.*—A statement showing the excess expenditure over the sanctioned allotment for the year under certain items is herewith submitted. It is requested that the excess expenditure may be admitted ; as most of the expenditure had to be incurred towards the close of the year, it was not possible to obtain sanction for the additional allotments required before the close of the year.

72. The delay in the submission of the report is due to the inefficiency of some of the subordinates of the municipal office who were not able to pick up information to be embodied in the report in time. They have been suitably punished.

73. A copy of the resolution of the council passing the report is herewith submitted.

Enclosure.

Annual Medical and Sanitary Report on the Salem Municipality for the year 1894–95.

Public Health.—Cholera was present at the beginning of the year in a sporadic form and scattered throughout all parts of the town ; the disease gradually subsided and ceased altogether about the beginning of May. But about the middle of November it broke out again and continued to prevail till the end of January, when it showed signs of abatement and ceased altogether in the middle of February. During the year 56 attacks were reported with a registered mortality of 37 cases.

During the prevalence of the disease the usual measures were adopted to prevent its progress ; steps were taken to guard the water-supply ; a police guard was placed over the river that flows through the town to prevent people taking water for drinking purposes. The town was divided into blocks and each hospital assistant attached to the municipality was told off to visit the affected houses and render all necessary aid to the sick ; medicines and disinfectants were freely distributed The wells, the water of which was found to be suspicious, were closed. Thus no effort was spared in the way of checking the progress of the disease.

In other respects the town was free from any unusual sickness and the general health of the inhabitants was satisfactory.

2. *Vital Statistics.*—The town is divided into three circles of registration and the registrars in charge of each division register the births and deaths. The total births and deaths registered during the year were 2,565 and 1,433 with a ratio of 37·88 and 21·16 per mille respectively.

3. *Sanitation.*—The main roads and streets have been kept clean and free from rubbish and there are a liberal number of dust-bins in use, but in the absence of sufficient latrine accommodation, the small streets and vacant spaces on the outskirts of the town are very freely used by the people for the purposes of nature and are consequently dirty at times and particularly so during the irrigation season when the people are unable to get out into the fields. There are in all 47 public latrines and 551 private latrines are said to be cleaned daily by the municipal agency. Although steps have been taken by the council to improve the latrine accommodation and to extend private scavengering still there remains much yet to be done in this direction. Nothing has yet been done regarding the drainage of the town as at present the scheme for improvement in this direction is being prepared by the Sanitary Engineer. There are numerous

cess-pools in the town which are mere holes dug in the ground. There is no system in cleaning these as it is done by the owners and at their convenience. In some parts the drains discharge on to the lanes or roads causing pools of mud and water which emit an intolerable stench and allow the sewage to soak away into the soil.

4. *Water-supply.*—Drinking water is obtained from the river and three public tanks and numerous private and public draw-wells. All these sources more or less failed at the latter part of the year and scarcity was very much felt. People have to go long way off for water and wait in groups for hours for a potful of water. The close proximity of cess-pools to wells renders the water suspicious. The river water which is used by some when available is highly contaminated as it flows through the town past places where dhobies wash; consequently the water-supply of this town is in every way considered to be highly dangerous and it is hoped that prompt measures will be taken at least in future to provide the town with a good supply.

5. *Vaccination.*—The hospital assistants attached to the hospital have not done any vaccination during the year, but the hospital assistant attached to the branch dispensary has done only four successful vaccinations. Compulsory vaccination in the town has worked very well and the vaccinators who are required to give a monthly fixed minimum leave no work to be done by the hospital assistants. The vaccinators employed by the municipality have performed 3,147 vaccinations, of which 3,126 were successful, 6 were unsuccessful and 15 were results not known. Their work is supervised by the Assistant Surgeon who is also in charge of the local fund depôt here. The council now obtains its supply of lymph from this depôt and the results are therefore satisfactory.

6. *Hospitals and Dispensaries—(a) Nature and sufficiency of accommodation.*—The municipality maintains a hospital and a dispensary. The hospital provides accommodation for 26 beds. The hospital consists of a separate building for out-patients—males and females separate—with dispensing and store-rooms; the hospital proper is divided into four wards, three of which are for males and one for females. Separate wards with two beds each for lying-in and caste patients are also available. In addition there are male and female latrines, operation room, cook-rooms, dead-house and a contagious disease shed. All the buildings are pucka built except the contagious disease shed which is of a temporary nature being roofed with thatch. The south-west corner of the newly-extended portion of the out-patient building has been screened to form into a room which is being used as a female dressing-room; at present there is no separate dressing-room for males but the north-west corner of the front verandah has been converted into a room by means of tatties and is being used as a male dressing-room. On the whole, the accommodation afforded by the buildings is sufficient. The branch dispensary is now located in a rented building and is very accessible. But the accommodation is insufficient and unsuitable, and consequently the recommendation to have a properly constructed building is repeated.

7. (*b*) *State of repair of buildings.*—The additional room to the out-patients' building which was under construction was completed during the year and taken into use for attending the female population that resort to the dispensary. The wards were white-washed during the year and the cholera shed was thoroughly re-thatched. In other respects the buildings were maintained in good condition.

8. (*c*) *State of repair of furniture.*—The hospital and the dispensary are well equipped and fitted with necessary furniture.

9. (*d*) *Number of patients treated as compared with previous years.*—The following table shows the total treated and average daily attendance for the past four years:—

Years.	Hospital.				Branch dispensary.	
	Number treated.		Average daily number.		Number treated.	Daily average number.
	In.	Out.	In.	Out.		
1891–92	460	21,223	14·60	129·32	..	..
1892–93	453	20,393	15·52	111·38	619	80·51
1893–94	537	21,139	16·20	120·80	12,470	112·31
1894–95	420	21,552	13·79	123·85	14,914	114·26

There was a decrease of 117 in-patients and a slight increase of 2,857 out-patients during the year as compared with the preceding year. The diminution is partly due to less prevalence of those diseases for which admission is usually sought; and partly to the fact that persons suffering from venereal diseases are now as much as possible treated as out-patients instead of being admitted into hospital as was formerly done.

10. (*e*) *Mortality and actual causes of it.*—Sixteen deaths were registered during the year from the following causes: phthisis 2, heart-disease 2, cirrhosis liver 2, injuries 3, periostitis 1, ague 1, diarrhœa 1, Bright's disease 2, and cholera 2.

11. (*f*) *Operations and results.*—Sixty-nine major operations with three deaths (crainotomy 1, removal of sequestra 1, and amputation, primary, 1) and 1,667 minor operations were performed.

12. (*g*) *Establishment whether sufficient and efficient.*—The establishments maintained both in the hospital and the dispensary are sufficient and efficient.

13. (*h*) *Midwives.*—The midwife attached to the hospital attended 43 cases of labour which is considered to be a small amount of work and she is now worked on the salary-result system. But the fact that there are other diplomaed midwives practising in the town is one of the chief causes of her short work.

14. (*i*) *If dispensaries for gosha women, &c., have been working, &c.*—A dispensary for gosha women was opened at Salem by the District Board on the 14th September 1894 and Apothecary Miss J. A. Greene is in charge. She attends the women and children who resort to the dispensary between the hours of 7 to 11 A.M. and 3 to 5 P.M., although the dispensary is intended more for gosha women. Others also receive treatment; and the supply of medicines is obtained from the municipal hospital. The building is a rented one and situated in the Fort surrounded by Muhammadan quarters. The dispensary is in its infancy which accounts for the poor daily average attendance, viz., 13·99.

There has not yet been time for the dispensary to be thoroughly appreciated and it is hoped that as the existence of the institution becoming better known to the people it will be more freely resorted to and the object of the Local Fund Board to make it useful and within the easy reach of the gosha population will be gained.

15. (*j*) *General Remarks.*—The Surgeon-General inspected the Municipal hospital, Salem on the 11th August 1894, and the tenor of his remarks is favourable.

He points out the necessity of quarters for a resident medical subordinate and recommends the erection of a permanent building with a kitchen, latrine and disinfecting shed or room for two cases of each of the contagious diseases, cholera, small-pox and septic diseases. He draws attention to the want of another window for the present kitchen of the municipal hospital and suggests that a caste female compounder be entertained for the dispensary in charge of the lady apothecary.

SALEM, 11*th January* 1895.

(Signed) J. J. HACKET-WILKINS, Surgn.-Lieut.-Col., *Ag. Dist. Medical and Sanitary Officer.*

Submitted. The report having been drawn up in my capacity as ex-officio Chairman, I do not think it necessary to add any further remarks as Divisional officer. In the body of the report I have expressed my views as regards the condition of the roads, taxation and the sanitation of the town.

(Signed) M. AZIZUDDIN, *Deputy Collector.*

1*st July* 1895.

No. 2672.

Submitted to Government.

2. The revision of the Arts and Land-tax registers is called for, not with a view to increasing taxation, but with a view to equalising it. Some persons seem to be too highly taxed, while some, who should pay, escape. The great improvement in the work of collection is noticeable and creditable to Muhammad Azizuddin Sahib Bahadur, the Deputy Collector in charge. The measures taken for the check of cholera also are effective and there was very little cholera in the town last year. Latrines still remain to be attended to, and the private scavengering system is backward. I would earnestly ask the attention of Government to the District Medical officer's remarks on the water-supply of Salem which I can entirely endorse, and I would urge that the investigation of the tunnel scheme be promptly taken up and pushed on as it is the only one which offers a hopeful solution of the problem of supplying Salem with good and sufficient water. The drainage scheme also needs to be taken up.

(Signed) G. STOKES, *Collector.*

4*th July* 1895.

ENCLOSURE.

STATEMENT showing the excess expenditure over the sanctioned allotment for 189[illegible]

Items.	Sanctioned Budget grant for 1894–95.	Actual expenditure for 1894–95.	Difference.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
GRANT I—			
2. Repairs—			
(*a*) Communications			997 10 9
(*b*) Buildings	3,000 0 0	3,997 10 9	418 6 10
(*d*) *Water-supply*—	500 0 0	918 6 10	
(i) Repairs to works, machinery, &c.	100 0 0	543 0 0	443 0 0
4. Tools and Plant and other stores	200 0 0	232 8 0	32 8 0
GRANT II—			
Education—			
2. Municipal schools—			
(ii) On salary-result system			
(*b*) Results grants	700 0 0	948 12 9	248 12 9
GRANT III—			
1. Hospitals and Dispensaries—			
(*b*) Medicines and supplies	1,350 0 0	1,648 8 2	298 8 2
4. Registration of births and deaths—			
(*b*) Contingencies	60 0 0	117 3 6	57 3 6
5. Conservancy, road-cleaning and road-watering—			
(*a*) (ii) Other charges, &c.	5,460 0 0	5,489 15 7	29 15 7
(*d*) Contingencies	200 0 0	243 8 7	43 8 7
GRANT IV—			
2. (i) Markets—			
(*b*) Contingencies			238 4 10
(ii) Slaughter-houses—	160 0 0	398 4 10	
(*b*) Contingencies			92 1 5
9. Other charges—	80 0 0	172 1 5	
(iv) Compensation for lands		730 0 0	730 0 0
GRANT V—			
(*a*) General establishment—			
(*d*) Office contingencies other than (*b*) (ii)	810 0 0	890 4 0	80 4 0

* *Vide* Resolution of the Council, dated 18th December 1894.

Forwarded to the Chief Secretary to Government, Local and Municipal Department, Madras, in continuation of this office letter, No. 770, dated 29th June 1895.

SALEM,
8*th July* 1895.

(Signed) M. AZIZ-UD-DIN,
Ex-officio Chairman.

To the Chief Secretary to Government,
Local and Municipal Department,
through the Collector of Salem.

No. 1134-Sub.

Submitted.

10*th July* 1895.

(Signed) G. STOKES,
Collector.

STATEMENT IX-A.—Showing the Incidence of the Tax on Arts

Date taken out | C. No. | Year. | of attender.

STATEMENT IX-A.—Showing the Incidence of the Tax on Arts

ORDER—dated 19 September 1895, No. 673 M., Local and Municipal.

The receipts and charges of the Salem Municipality for 1894–95 are compared below with the budget and revised estimates for the year and the actuals of 1893–94 :—

—	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Actuals, 1894–95.
Receipts.	Rs.	Rs.	Rs.	Rs.
Balance brought forward	6,948	10,180	11,300	11,298
Tax on Arts	14,309	14,010	15,080	12,888
,, on Buildings and Lands	22,003	26,820	27,460	26,123
,, on Vehicles and Animals	2,380	2,220	2,530	2,646
,, on Carts	2,716	2,750	2,750	2,848
Tolls	7,841	7,840	7,940	7,999
Realizations under Special Acts	255	10	110	105
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	1,005	710	679	468
Conservancy Receipts	284	150	150	300
Fees and Revenue from Educational Institutions	7,744	6,600	7,700	7,972
,, ,, from Medical Institutions	242	250	450	469
Income from Markets and Slaughter-houses	4,422	4,450	5,090	4,914
License Fees	963	1,100	1,300	1,339
Other Fees	1,418	1,400	1,450	1,421
Fines under Municipal and other Acts	594	820	1,200	1,310
Grants and Contributions from Government	2,803	4,390	4,230	2,436
,, ,, from Local Boards	2,400	1,400	1,400	1,355
,, ,, from other bodies	..	..	10	5
Recoveries for Services to Private Individuals	623	600	600	609
Miscellaneous	1	..	10	6
Advances Recovered	130	..	..	67
Total	79,095	79,700	91,430	86,588
Charges.				
GRANT I—				
New Works—				
Communications	..	2,500	2,560	1,255
Buildings	7,233	10,900	13,120	7,917
Water-supply	232	..	110	..
Repairs—				
Communications	4,054	3,000	4,000	3,998
Buildings	487	500	1,030	918
Drainage	1,663	1,790	1,690	1,684
Water-supply	241	260	680	704
Establishment	504	500	500	504
Tools and Plant and other Stores	196	200	230	232
Total	14,610	19,650	23,860	17,212
GRANT II—				
Training Schools	276	710	710	634
Municipal Schools—				
(*a*) On the Salary System	11,959	13,220	12,960	12,836
(*b*) ,, Salary-result System	3,958	4,210	4,580	4,396
Result Grants	785	750	750	734
Inspection	260	260	260	260
Miscellaneous	75	270	270	115
Total	17,313	19,420	19,530	18,975
GRANT III—				
Hospitals and Dispensaries	5,570	6,320	6,180	6,034
Contributions	378	820	770	638
Vaccination	560	500	450	419
Registration of Births and Deaths	479	490	550	546
Conservancy, Road-cleaning and Road-watering	17,740	18,190	18,060	17,988
Total	24,727	26,320	26,010	25,625
GRANT IV—				
Lighting	3,287	2,930	2,930	2,856
Markets and Slaughter-houses	..	850	1,210	1,143
Poor house	591	620	620	527
Travellers' Bungalows	400	130	130	105
Avenues	..	100	100	..
Public Garden, Survey of Land, Fire and other charges	1,240	1,230	2,220	1,803
Total	5,518	5,860	7,210	6,434
GRANT V—				
Supervision and Management	5,427	5,380	5,230	5,254
Advances Recoverable	130	..	..	677
Refunds	72	..	30	22
Pensions and Gratuities	..	..	180	..
Balance	11,298	3,070	9,380	12,389
Total	79,095	79,700	91,430	86,588

Date taken out.	For what purpose. Depa[rtment]	C. No.	Year.	Initials of clerk taking the paper or of attender.	Date returned.	Initials [of] attend[er]

2. The municipal council held thirty-
previous year and the number adjourned fo
The average attendance of the official men
the non-officials declined under the circun
Chairman's report and was indifferent. E
the year and seven of these were conteste
attending the poll.

3. *Receipts.*—(1) The tax on arts was
with the result that there was an increase o
classes of the schedule, in the number of p
current demand. The average incidence o
was only Rs. 2–7–9 against a general averag
The revenue from this source is admittedly
Government trusts that the revision of the re
a more equitable demand. The number ~~of~~
the schedule bears an unusually small propo
demand of the tax on buildings, the registers
year, showed an increase (Rs. 559), but tha
stationary.

(2) Although coercive measures were
the collections under the principal taxes, e
record of the previous year. Except in the
however, be yet regarded as satisfactory. A
off the books as irrecoverable. Had only th
its dues in former years, this loss of reven
standing these large remissions and the ren
21st August 1894, No. 1119 M., there were
which dated back ~~to~~ as far as 1888–89. T
Chairman, ~~whose efforts in the latter part of~~
~~worthy~~, will take immediate and energetic
The progress made in this direction should
the budget for the next year.

(3) There was an increase in the incom
and carts, from markets and slaughter-houses
in the case of the last item, to the collectio
revenue from fines, which more than double
energy on the part of the police and the m
nuisance cases.

(4) There was a small increase of twe
the private scavenging agency, but the recei
service was worked at a loss of Rs. 115 to
This is the third annual review in succession
council that this branch of its work has be
repeated remarks of Government on the su
progress, nearly 95 per cent. of the houses as
outside it. This is not, however, a matter
necessity for proceeding against the owners o
urged, apparently not a single prosecution was
It is not probable that any demand for the serv
as long as house-holders are allowed, with i
insanitary state. The municipal staff should
matter and to institute prosecutions under s
~~such~~ house-owners ~~as have not adopted the s~~
~~uncleanly condition~~.

4. *Expenditure*—(1) *Public Works.*—A c
built at a cost of Rs. 1,255 and a sum of Rs.
for the Salem town school. The total outlay
or 65·7 per cent. of the net municipal reve
streets are stated to have been in good condi
bye-streets and lanes should receive immedi
see that the budget provision for this purpo

STATEMENT IX-A.—Showing the Incidence of the Tax on A

Date taken out.	For what purpose.	C. No.	Year.	Name of clerk taking the paper or of attender.	Date returned.

(2) *Education.*—The net exp
cent. of the receipts from taxation.
the remainder to primary education
maintained a second grade college an
number of primary schools on the s
two new schools having been opene
There was again an increase in the a
taken together, but the results of the
poor. It is hoped that the changes
ment. The results at the departm
council also aided twenty-one primar
the previous year. The strength of
grant examinations were fair and ne
was utilized. The total number of b
schools rose from 40·5 to 45·4 per c
but it was still far below the general
1893–94. The proportion of untrain
cipal and aided primary schools conti

(3) *Medical Relief.*—The num
fell by 117, but that of the out-patie
dispensary rose from 33,609 to 36,46
by the District Medical and Sanitary
work of the midwife attached to the
labour, is attributed to the existence
hoped that there will be an improv
council's attention is called to the rem
and 15 of the District Medical and Sa

(4) *Vaccination and Vital Sta*
nated during the year rose from 2,65
out improved and was good. Infa
attention, the total number of childre
on being 2,550 or only 15 less than
returns are correct, is satisfactory.

The recorded number of birth
year and was apparently again inaccu
registered, and even making allowanc
previous year, the returns were ap
considerably below the normal. This
council.

(5) *Sanitation.*—On conserva
the allotment and 23·9 per cent. of th
the remarks in paragraph 4 (*f*) of G.
Chairman's report furnishes very litt
of the town. From paragraph 3 of
and from the inspection notes of th
G.O., dated 25th April 1895, No.
factory. The council should take st
defects pointed out by these officers.
Chairman will be requested to repor
pools cannot be organized on a self-s
supply scheme referred to in the con
endorsement has now been ordered.
taken until this scheme has been
will be drawn to the Chairman's rem
of his report.

tion on education was Rs. 8,557 or 16·3 per
Rs. 2,575 were devoted to secondary and
the previous year, the municipal council
primary schools on the salary system. The
sult system rose from thirteen to fifteen,
anchamas during the year under review.
ce at the college and the primary schools
Arts and Matriculation examinations were
staff at the college may cause an improve-
examinations were fair. The municipal
ls with result grants against eighteen in
institutions improved, the results of the
whole of the allotment for result grants
der instruction in the municipal and aided
he male population of school-going age,
e of 54·2 per cent. for municipalities in
unpassed teachers employed in the muni-
be large and should be reduced.

-patients treated at the municipal hospital
ted at this institution and at the branch
decline in the former case being explained
in paragraph 9 of his report. The short
who only attended forty-three cases of
diplomaed midwives in the town. It is
n her work in the current year. The
d suggestions contained in paragraphs 6
officer's report.

—The reported number of persons vacci-
54 and the quality of the work turned
accination also received a fair share of
r one year of age successfully operated
umber of births registered. This, if the

ained almost the same as in the previous
There was a large decrease in the deaths
the large mortality from cholera in the
ly incomplete, the registered rate being
t demands the increased attention of the

um of Rs. 17,988 or 98·9 per cent. of
rent receipts was spent. Notwithstanding
d 21st August 1894, No. 1119 M., the
formation regarding the sanitary condition
District Medical and Sanitary officer's report
puty Sanitary Commissioner recorded in
it is evident that it was far from satis-
e current year to remedy the various
another as far as funds permit. The
r a service for cleaning out private cess-
basis. The investigation of the water-
portion of paragraph 2 of the Collector's
inage of the town cannot well be under-
out. The municipal council's attention
arding the poor-house in paragraph 62

Date taken out.	Department.	C. No.	Year.	Initials of clerk taking the paper or of attender.	Date returned.

lance of Rs. 12,389 or 16·5
er the sanctioned allotments,
nitted in the accounts. The
eport were either unnecessary,
atements. These should not

y showed an improvement on
ector to the exertions of the
ib Bahadur, but as a great
on of taxes, private scaveng-
cannot yet be regarded as
to place matters on a satis-

for *Chief Secretary.*

5. *General Remarks.*—The year closed wi
per cent. of the receipts. The excess expendit
referred to in the Chairman's second letter, will
lists of figures in paragraphs 6—12 of the Chair
or repeated matter which was already contained i
be given in future reports.

In some respects the administration of the mu
that of the previous year, and this is ascribed b
ex-officio Chairman, Muhammad Aziz-ud-din H
deal remains to be done, especially in regard to t
ing, education, the registration of deaths and san
efficient. The Government looks to the new C
factory footing.

(True Extract

To the Chairman, Municipal Council, Salem.
" Collector of Salem.
" President, District Board, Salem.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Commissioner.
" Sanitary Engineer.
Editors' Table.

STATEMENT IX-A.—Showing the

Date taken out. | For what purpose. | Initials of clerk taking the paper or | ... returned.
Department. | C. No. | Year.

...alance of
...ver the sa
...mitted in
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...ector to
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...on of tax
... cannot
...to pla

Statement IX-A.—Showing th...

1673 ...

for ...

... 2185 M ...

Issue

1673

...der of Government, dated
, No.

of 18
Back Paper, No.

6/

of 18
Further Paper, No.

No. 2185 M/95 in type

...with ditto.

...c., of Government.—A.

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Date taken out. | Department. | C. No. | Year. | clerk taking the paper or of attender. | Date returned.

PRESS.

LOCAL AND MUNICIPAL DEPARTMENT.

G.O., DATED 19-10-95

No. 1673 M.

INDEXED.

First copy sent to Press. 19/10/95

Returned for signature. 12/11/95

Despatched in print. 13/11/95

[Despatch Abstract.]

Administration Report

Reviewing the ——

of the Salem Mul: Coul:

for 1894-95

Madras

Salem Mu

B.

...e meetings against twenty-two in the
...nt of a quorum fell from five to three.
...s improved and was fair, but that of
...ces explained in paragraph 5 of the
... seats were filled by election during
...8·7 per cent. of the voters concerned

...vised during the year under review
...78 chiefly under the sixth and eighth
...s assessed and of Rs. 303 in the net
...s tax, however, declined slightly and
... Rs. 4 for municipalities in 1893–94.
...able of further development and the
...ers in the current year will result in
... assessees under the higher classes of
...on to the total number of ~~them~~ Lassees. The
... which were also revised during the
... the tax on lands remained almost

...orted to much less than in 1893–94, owing mainly to the earnest efforts of the ex-officio chairman in the latter part of the year,
...ited a general improvement on the
... the tax on buildings, they cannot,
...s amounting to Rs. 847 were written
...uncil been more prompt in realizing
...ight have been avoided. Notwith-
... in paragraph 3 (2) of G.O., dated
...standings at the close of the year
...overnment trusts that the present
~~...year to collect the taxes were praise-~~
... to adjust the remainder of these.
...eported in detail when submitting

...m the taxes on vehicles and animals
... from license fees, which is ascribed,
... arrears. The advance under the
... satisfactory, in so far as it indicates greater
...ipal executive in the detection of

...in the number of houses served by
...rom fees declined slightly and the
...ouncil against Rs. 85 in 1893–94.
...hich it has been pointed out to the
...eglected, but notwithstanding the
..., the system has made very little
... to the tax on buildings being still
... surprise, seeing that, although the
...itary premises has been repeatedly
...uted during the year under review,
... the municipal scavengers will arise
...ty, to keep their backyards in an
...ade to pay special attention to this
...s 221 and 222 of the Act against offending
~~... and yet keep their premises in an~~

...ay near the Fischer's anicut was
...was spent in purchasing a building
...nunications amounted to Rs. 5,253
...om tolls and the main roads and
... The improvement of the smaller
...tention and care should be taken to
...lly utilized.

Date taken out.	Department.	C. No.	Year.	the paper or of attender.

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1896	RH	24/12/09				
1/4/91	Re O					
8/12/92	1041 RH	[92]				
Rest on 20/4/94						

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4
8,000-1-4-04.

L. Gn

DEPARTMENT.

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~~Press~~ Miscellaneous ~~Routine~~ No. 1672 dated 19-10- 190 .05

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	Department.	C. No.	Year.			
2-10-04	L. Gn Telephone from Cy		04	[illegible]		
29/6/05	M	229/05		[illegible]		
23/12/05	R	4888	05		26-4-06	[illegible]
5/4/06	Notes of H.M. re the article in Madras Standard re Madras drainage			[illegible]	7/11/06	
23-11-08	M	370/M/08		[illegible]	3/12/08	[illegible]
7/5/86	406	RH/86		[illegible]		
				Recd on 27/6/88		
22-7-86	R/86			P. Ananthi		
2.2.88	54			[illegible] Lee IS		